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ABSTRACT

The financial position of California's independent nonprofit postsecondary institutions and their financial progress are examined in this research report. Study data were derived from the audited financial statements of the institutions, recoded to NACUBO standards, and limited to fiscal 1974 and 1975. Current fund revenues and expenditures are studied in terms of distribution, educational and general revenues, and average expenditures per FTE student. Institutional risk is examined regarding unstable revenues, diminishing reserves, debt exposure ratios, and debt service coverage. Institutional financial position and progress are also reported. It is concluded that: (1) overall, in terms of revenue, the independent college industry in California is doing modestly better than the rest of the country; (2) most of the private colleges are heavily dependent on tuition and gift revenue; and (3) changes in personal income, population, and state and federal student aid can be expected to greatly impact the institutions. (LBH)

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California Independent Colleges and Universities: Current Fund Revenue and Expenditures Analysis

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Prepared for the

CALIFORNIA POSTSECONDARY EDUCATION COMMISSION

by

John Minter Associates

PARTICIPATING INSTITUTIONS

Group 1

California Institute of Technology
Claremont University Center
Stanford University
University of Southern California

Group 2

Loma Linda University
Loyola Marymount University
Pepperdine University
University of San Diego
University of San Francisco
University of Santa Clara
University of the Pacific

Group 3

Clarmont Men's College
Harvey Mudd College
Mills College
Pitzer College
Pomona College
Occidental College
Scripps College
University of Redlands
Whittier College

Group 4

Azusa Pacific College
Biola College
California Lutheran College
Chapman College
La Verne College
Los Angeles Baptist College
Mount St. Mary's College
Pacific Union College
Point Loma College
St. Mary's College of California
Westmont College

Group 5

California Baptist College
College of the Holy Names
Dominican College of San Rafael
Immaculate Heart College
Menlo College
Pacific Christian College
Pacific College
Simpson College
Southern California College

Group 6

California College of Arts & Crafts
Center for Early Education
Cogswell Polytechnic College
Golden Gate University
Pacific Oaks College
Rosemead Graduate School of Psychology
San Francisco Art Institute
San Francisco Conservatory of Music
Southern California College of Optometry
Southern California Conservatory of Music
West Coast University

Group 7

Casa Loma Institute of Technology
Common College
John F. Kennedy University
New College of California
World College West

Group 8

Berean Bible College
Bethany Bible College
California Christian College
Pacific School of Religion
Patten Bible College
Queen of the Holy Rosary College
San Diego Bible College
Thomas Aquinas College
West Coast Bible College

Group 9

Monterey College of Law
Southwestern University School of Law

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I. SCOPE OF THE ANALYSIS

This report is the result of a study undertaken to describe the financial position of California's independent nonprofit postsecondary institutions and their financial progress. A study of this nature provides the basis for judging the impact of economic conditions and economic policies within the independent sector. Individual institutions may also find the data useful in setting financial goals and for measuring financial performance against other institutions or groups of institutions.

Study data were derived from the audited financial statements of the institutions, recoded to National Association of College and University Business Officer (NACUBO) standards. The coding definitions appear in the appendix to this report. Information omitted in the original responses from the institutions was obtained from campus business officers via telephone. The coding sheets were then returned to each institution for varification and all resulting adjustments were incorporated into the data base.

A complete assessment of financial position and progress is beyond our reach at this time because the data analysis is limited to the current fund revenues and expenditures statements plus selected items related to plant and endowment funds. With balance sheet information we could make a more appropriate evaluation of institutional risk as it relates to short- and long-term debt.

Important information to be considered in determining the future well being of an institution cannot be found in the financial statements. Some of this information defies simple quantification. The following considerations should be included in the total assessment of institutional financial health.

- Morale: Are faculty and staff willingly supportive of the institution and its policies, or are they opposing its leadership and policies?
- Legal Jeopardy: Do court suits against the institution exist or in any way threaten income or the balance between income and expenditure?
- Income Stability: Are revenue sources maintaining a consistent or increasing flow, or do they show an errative flow with a decrease over time?
- Expenditure Control: Are operations maintained with a surplus or balance of revenues?
- Credit: Is the institution able to borrow funds at favorable levels and rates rather than at levels below and at rates higher than similar institutions?
- Default: Does the institution meet its debt service obligations regularly?

- Equity: Is the institution able to maintain its capital stock and a reasonable ratio between debt and net worth?

- Liquidity: Is the institution able to maintain a cash flow suitable to its level of operation?

Deriving some meaning out of the amount and variety of financial detail for 68 institutions is a challenging task. The first major hurdle was solved by recoding financial statements to provide a basis for comparison. The second major problem, distinguishing between and reporting the performance of the aggregate industry and the range of performance of individual institutions, is of particular importance to California because 80% of all private postsecondary education resources are concentrated in 18% of the institutions. This distinction is perhaps even more important if public policy is concerned with maintaining a wide range of institutional choice. If such is the case, we must watch the proportion of all institutions showing signs of financial distress, not simply the ebb and flow of resources summed across all institutions.

The third problem is determining whether California's trends are different from the trends of the rest of the country. The percentage distribution and percentage change of California's institutions are compared with the national sample of 100 private colleges and universities utilized in the Bowen/Minter annual report on Private Higher Education. More detailed comparisons can be made by examining the appropriate tables in the appendix.

This study represents an expansion and considerable refinement of the type of financial data reported by the largest segment of the nonprofit independent sector in California's postsecondary education industry. However, the scope of this study is limited to fiscal 1974 and 1975. Therefore, we must qualify any observations about position and progress as very short range.

Definitions of Statistical Terms

Mean or Average:	The sum of all values divided by the number of values summed.
Median:	The middle value of all values being considered.
Quartile 1, 25th Percentile:	The value below which 25% of all values being considered may be found.
Quartile 3, 75th Percentile:	The value below which 75% of all values will be found. Those above are the top 25%.
Variance:	The difference between any one value and the average value measured here by the standard deviation and the coefficient of variance. The latter is the result of dividing the standard deviation by the mean. The resulting percentage can then be compared directly with other coefficients of variance to assess relative degrees of variation. The lower the percentage the smaller the difference among individual values.
Contribution Ratio:	A revenue value divided by an expenditure value to show the degree to which revenue 'contributes' to paying the expenditure. In this analysis, only total educational and general expenditure values are used because it is impossible to relate revenue values directly to the expenditure subcategories. The object of this ratio is to provide a little clearer focus on the relationship of revenues and expenditures.
Risk Ratio:	A total asset value divided by a liability (debt) value to show the number of times the asset values would cover the debt value. Supposedly, the more times assets cover liabilities, the lower the risk. While risk ratios were calculated for this analysis, total asset and total debt values were unavailable. The proxies used here only provide a crude estimate of the real situation.
Debt Service Ratio:	A revenue total divided by a principle and interest total to show the number of times a particular type of annual revenue will cover the annual repayment of debt. Interpretation restrictions similar to those of risk ratios apply. Certain revenues are pledged to repay specific debt service. The ratios used in the analyses are general and intended only to convey an idea of the range and changing values of such ratios.

Definitions of Statistical Terms (Cont.)

Operating Result, Net Revenue Ratio:	The result of subtracting total expenditures and mandatory transfers from total revenues divided by total revenues. This ratio is a measure of expenditure control. A positive result means that in the current period operating revenues exceed operating expenditures. This value is not a measure of overall financial position and is not to be equated with the terms "profit", "loss", "surplus", or "deficit", though it frequently is. It is only a clue to the ability of the operating firm to control its expenditures in relation to its revenues.
Position, Progress Plots:	A graphic indication of the point at which the amount of a revenue or expenditure intersects the annual percentage change of that revenue or expenditure. The point of intersection is not influenced by the performance of other institutions as it is in the financial position, progress plots developed from balance sheet and current financial data. These plots appear in the appendix.

II. CURRENT FUND REVENUES AND EXPENDITURES

In 1975 California's private institutions of higher education expended $850 million for their operations. Table 1 shows how the total was distributed among the different types of institutions. The twelve institutions in Groups 1 and 2 which expended 80% of the total dollars for all institutions comprised 18% of the institutions and enrolled 58% of the students.

Table 1. Expenditure Distribution by Group.

Type of Institution (Group)	Expenditures	Percent of Total
Research Universities (1)	$471.4 mil.	56%
Comprehensive Colleges and Universities (2)	205.2 "	24
Liberal Arts Colleges 1 (3)	59.6 "	7
Liberal Arts Colleges 2 (4)	69.6 "	8
Liberal Arts Colleges 3 (5)	18.2 "	2
Special Program Colleges (6)	18.7 "	2
Seminaries, Bible Colleges (7)	1.2 "	.1
Other Four-Year Colleges (8,9)	7.1 "	.8

During the same year, the institutions reported $874.6 million in revenues, distributed as shown in Table 2. If the magnitude of revenues and expenditures are compared, the important difference to note is that Groups 3, 4, and 5 are showing expenditures in excess of revenues. Overall, however, aggregate revenues exceed aggregate expenditures by $24.6 million, a net 3% of total revenues.

Table 2. Revenue Distribution by Group.

Type of Institution (Group)	1975 Revenues	Percent of Total
Research Universities (1)	$494.3 mil.	56%
Comprehensive Colleges and Universities (2)	207.4 "	24
Liberal Arts Colleges 1 (3)	58.1 "	7
Liberal Arts Colleges 2 (4)	67.9 "	8
Liberal Arts Colleges 3 (5)	17.9 "	2
Special Program Colleges (6)	20.3 "	2
Seminaries, Bible Colleges (7)	1.3 "	.1
Other Four-Year Colleges (8,9)	7.5 "	.8

These summary figures describe in a global way the level and distribution of economic activity in California's independent colleges and universities. They also point up the problem of analyzing and reporting on an industry comprised of firms which widely vary in size and level of economic activity. For example, a total aggregate 3% net revenue for all 68 institutions conceals the fact that three groups of institutions were showing an aggregate -2% net revenue for the same period. Similar examples could be repeated within each group. The trend of the total often hides the countertrends of individual elements. As the report continues we will make a special effort to distinguish between aggregate statistics and statistics based on the performance of individual institutions. The latter are particularly important in implementing policies that support a wide range of post-secondary programs from which the student may choose.

DISTRIBUTION OF CURRENT FUND REVENUES

Before interpreting changes in current fund revenues and expenditures, we need to understand the relative importance of the elements that make up the totals. Total revenues for the 68 California institutions were determined from the sources indicated in Table 3.

Table 3. Revenue Sources.

Element	1975 Revenue	Percent of Total
Tuition and Fees	$308.7 mil.	35%
Auxiliary Revenues	247.9 "	28
Federal Government	158.4 "	18
Private Gifts Applied	74.3 "	9
Endowment Applied	33.2 "	4
Departmental Sales	24.5 "	3
All Other Sources	27.5	3
Total Revenues	$874.6 mil.	100%

At the group and institution levels, the sources of revenue are distributed in a pattern that is noticeably different. Most institutions receive far more revenue from tuition and fees than these aggregate totals imply. The distribution pattern of revenues in current operations is shown in Table 4. As we will see later, expenditure patterns among institutions seem to be more alike than revenues patterns.

Table 4. Revenue Distribution by Use.

Use	Amount	Percent of Tota
Instruction	$241.6 mil.	29%
Auxiliaries	237.1 "	28
Research	101.5 "	12
Institutional Support	79.5 "	9
Scholarships, Fellowships	49.5 "	6
Academic Support	46.3 "	5
Plant Operation & Maintenance	46.0 "	5
Student Services	28.4 "	3
Public Service	14.1 "	2
All Other Uses	11.8 "	1
Total Distribution	$850.0 mil.	100%

To summarize: In the aggregate, tuition and auxiliary revenues, the mo important sources of income for California's independent institutions, comprise 63% of the total. Teaching and instructional support activiti and auxiliaries account for 64% of the total distribution of the expend (Tuition and fee revenues fall short of covering teaching and learning costs by 1%.) Federal sources of revenue including research and SEOG grants are next most important, representing 18% of total revenues. Ot revenue sources ranged from 3% to 9% of the total and other distributio ranged from 1% to 9%. Each item of revenue and expenditure will be considered separately in the following paragraphs.

Tuition and Fee Revenues

Tuition and fee revenue is the largest single source of revenue for California's independent colleges. It accounts for 35.3% of the aggreg total revenues. In 1975 the increase in aggregate tuition and fee reve ues was 15.5%. The national aggregate was 50.7% with a 7.8% increase. Table 5, however, tells us once again that the aggregate ratios camoufl a different picture.

Table 5. Statistical Summary of Percentage Distributions of Tuition and Fee Revenue.

Group	Mean	Median	25th Percentile	75th Percentile
1	28%	28%	12%	44%
2	62	68	58	71
3.	50	51	41	61
4	56	57	45	58
5	51	52	47	59
6	59	66	26	86
7	58	61	47	83
8,9	45	29	21	75
California	53	54	39	67
National	51	53	44	59

From the ratios above, we get the impression that the comprehensive colleges and universities and the special program schools rely most heavily on tuition revenue while the research universities get a much lower proportion of their funds from this source. The median percentage of total revenues is 54% for tuition and fees; the national median is 53%. Increases and decreases in tuition and fee revenue are watched closely as indications of changing financial condition. In the short run of one year, not much can be concluded unless there is a dramatic decline or increase. The aggregate increase of 15.5% is not far off the median of 14%, but again the distribution of percentage change (Table 6) shows anything but uniform performance.

Table 6. Statistical Summary of Percentage Change in Tuition and Fee Revenue.

Group	Mean	Median	25th Percentile	75th Percentile
1	10%	9%	6%	14%
2	18	15	12	25
3	11	11	8	17
4	14	11	6	19
5	15	13	6	25
6	34	17	6	37
7	32	26	18	59
8,9	29	33	0	48
California	21	14	6	25
National	9	8	4	13

Before commenting on the changes, let's look at the percentage changes in FTE opening fall enrollment for 1974-1975.

Table 7. Statistical Summary of Percentage Change in FTE Enrollment, Fall 1974.

Group	Mean	Median	25th Percentile	75th Percentile
1	.2%	2%	-2%	3%
2	6	8	-3	13
3	2	.9	-4	9
4	5	2	.4	13
5	5	4	1	11
6	14	11	-8	31
7	7	0	0	27
8,9	4	2	-14	19
California	6	2	-2	12
National	1	.3	-3	4

The correlation between increases in tuition and fee revenues and enrollment is r = .58 reflecting some association. The consistently higher increases in tuition revenue, however, are also due to increased tuition prices. In 1975, 87% of the institutions reported an increase in tuition and fee revenue equal to or exceeding 1.5%. Only 6% reported a decline less than or equal to -1.5%. For the same period, 82% of the national sample was increasing and 6% decreasing in the same range of percentage change. Our conclusion is that with regard to tuition and fee revenue change, the California institutions are performing no differently than the national sample even though the rates of change seem higher. In 1976, the national group showed 95% of its membership with tuition revenue increases over 1.5% and only 1%, less than -1.5%. It will be interesting to see if California follows the trend.

Auxiliary Enterprise Revenue

Auxiliary enterprise revenue accounted for 28.3% of aggregate revenues in 1975. Next to tuition and fees this is the largest single source of revenue for most colleges and universities. The principal elements included in the total are food services, housing, and independent operations. Athletic revenues for Groups 1 and 2 are also reported here (for all other groups they are reported as departmental sales).

Based on the data in Table 8 we can surmise that Groups 2, 3, 4, and 5 have the largest proportion of students in residential facilities. Groups 6 and 7 have very small, if any, residential programs. In general, the national sample depends on auxiliaries for a larger share of its revenues than does California.

Table 8. Statistical Summary of Percentage Distribution of Auxiliary Revenues.

Group	Mean	Median	25th Percentile	75th Percentile
1	14%	6%	3%	26%
2	22	17	11	20
3	18	20	19	22
4	23	21	19	25
5	25	27	21	30
6	3	1	0	7
7	1	0	0	2
8,9	11	11	0	20
California	15	15	4	22
National	20	21	16	26

The change in auxiliary revenues shown in Table 9 reveals Group 3 to be consistently lower than the other groups, suggesting either a drop in dorm occupancy, a hold-the-line policy on charges, or both. Comparison with the national sample suggests that California is about on a par with the rest of the country for increases in auxiliary revenues.

Table 9. Statistical Summary of Percentage Change in Auxiliary Revenues.

Group	Mean	Median	25th Percentile	75th Percentile
1	13%	12%	5%	22%
2	15	14	9	22
3	6	7	3	11
4	13	16	5	22
5	17	11	2	18
6	6	0	0	19
7	12	0	0	30
8,9	14	10	0	29
California	12	9	0	18
National	10	9	3	15

Federal Government Revenues

The federal government revenue category includes research contracts and all campus-based federal student assistance programs (campus-based means that the institution determines the awards). Revenue from federal sources amounted to 18.1% of aggregate revenues in 1975, a gain of 12.6% over 1974. The percentage of total revenues for the various groups and for institutions within each group is given in Table 10. There is a dramatic contrast between the research universities in Group 1 and all other institutions. The percentage of federal revenues is fairly consistent through the latter groups showing that the distribution of federal student assistance is reasonably even.

Table 10. Statistical Summary of Federal Revenues as a Percentage of Total Revenues.

Group	Mean	Median	25th Percentile	75th Percentile
1	37%	38%	22%	51%
2	5	4	2	7
3	4	3	3	6
4	5	4	2	8
5	4	3	2	6
6	4	2	.3	6
7	1	0	0	2
8,9	4	0	0	7
California	6	3	.6	7
National	10	6	3	11

Table 11 shows the distribution of percentage change in federal revenues. Once again we see that the 12.6% gain in the aggregate is due largely to a 15% gain in one institution in Group 1. The median percentage gain was 0%; the average was 9%. The institutions in Group 4 are showing some large gains in this source while more institutions in other groups are reporting decreasing amounts.

Table 11. Statistical Summary of Percentage Change in Federal Revenues.

Group	Mean	Median	25th Percentile	75th Percentile
1	7%	10%	-.3%	15%
2	8	7	-6	21
3	4	-4	-13	28
4	49	31	3	57
5	10	0	-12	36
6	-4	0	-33	20
7	-22	0	-11	0
8,9	-.4	0	0	0
California	9	0	-9	18
National	24	12	-3	38

Our conclusion that federal research policy is critical to the institutions in Group 1 is neither new nor surprising. They receive almost as much from this source as any other single source.

Endowment Income Applied

There is a popular idea that independent colleges and universities are heavily endowed. Some are and their financial stability is improved thereby. However, the California institutions have a range of 0% to 56% of revenues obtained from endowments. The average percentage of revenues from endowment was 3.8% in 1975; the median was .4%.

The change in endowment revenues is affected primarily by two factors: (1) the performance of the stock market and (2) the investment policy of the institution. The category "endowment income applied" is intended to reflect the fact that the amount reported reflects the decision to utilize endowment income at that level. The groups depend on their endowment incomes to the following degrees:

Group	Median Percentage
1	12%
2	.7
3	6.5
4	.5
5	.8
6	0
7	0
8,9	0
Calif.	.4
National	3.1

The aggregate endowment revenue average of 3.8% of total revenues is now seen to be based on the performance of institutions in Groups 1 and 3. The median endowment book value for Group 1 was $99.8 million and for Group 3, $12 million, as compared to $5.2, $.8, $.2, $.1 million for other groups. The Group 1 and 3 institutions thus have a substantially larger measure of total revenue stability.

Endowment yield figures were obtained from the financial statements or by telephone survey. In 1975 the aggregate endowment yield exceeded current fund endowment income by 6% or $2.3 million. In 1974 the excess was only .5% or $177,000. The performance of endowments in terms of yield or actual earnings in 1975 varies by group, but as a function of securities held rather than the type of institution. Table 12 lists the average and median percentage changes for the group as compared to the aggregate percentage change.

Table 12. Statistical Summary of Percentage Changes in Endowment Yield.

Group	Average	Median	Aggregate
1	18.2%	11.1%	5.3%
2	61.1	.1	104.2
3	10.0	0	6.5
4	-.6	0	-5.2
5	-.3	0	-3.0
6	8.0	0	-4.9
7	0	0	0
8,9	-.3	0	-2.8
Total California	10.7	0	8.9
National Sample	16.3	8.3	21.2

The comparison in Table 12 highlights the important distinction to be made between aggregate change and the change performance of individual institutions. Very different conclusions would be reached if only one set of numbers were used. We can say, for example, that if all the endowment yield had been in one institution, the annual change in 1975 would have been 8.9%; and if we had averaged all the percentage changes, we would have concluded that the yield increased 10.7%. For the typical (median) institution yield, however, the percentage change value was 0.

By looking at the institutional rankings for endowment income as a percent of educational and general expenditures (Appendix Table 86), it is clear that 44% of the California institutions have no endowment. We might also surmise that for those schools with endowment the yield was still on the low side, as shown in Appendix Table 86. The 75% Percentile percentage change in yield was only 2.9%. Our conclusion is that for the California industry, 1975 was not a big year for endowment earnings.

Private Gifts and Grants Applied

Private gifts and grants are important revenue sources for California's independent institutions. In aggregate dollars, these revenue sources were 8.5% of total revenues in 1975, up 12.1% from 1974. The total figure reported by the institutions is the level of expenditures in the current year of gift and grant funds plus all unrestricted gifts received during the year. Although this may be the total amount received by schools heavily dependent on current giving, we cannot say the total represents the current level of giving to all institutions. Rather, the figure indicates the amount of gift money used during the year. Gifts may also have been received for capital improvements, endowment, or other purposes restricted by the donor which would show only in the changes in fund balances and not in the current fund account. The degree to which the institutions depend on gifts to cover educational and general expenditure is shown in Appendix Table 90. The range is from 0% to 87%. As a percent of total revenues the range is 0% to 82%. Table 13 shows the average, median, and middle 50% range of gifts as a percentage of total revenues for each group.

Table 13. Statistical Summary of Gifts as a Percentage of Total Revenues.

Group	Mean	Median	25th Percentile	75th Percentile
1	11%	10%	7%	16%
2	9	7	6	12
3	15	12	9	17
4	13	13	8	15
5	16	13	10	24
6	14	8	2	22
7	36	33	30	57
8,9	23	18	6	41
California	16	13	7	22
National	10	9	5	14

The median percentage of revenues is 13% for all institutions. Group 7, however, receives one-third of its revenues from gift sources with three-quarters of the institutions reporting 30% or more. Compared to the national sample, California seems to draw slightly more of its revenue from private gifts and grants. The growth rate in gift revenues is also higher for California. Table 14 presents a distribution of the percentage changes from 1974 to 1975.

Table 14. Statistical Summary of Percentage Change in Gift Revenue

Group	Mean	Median	25th Percentile	75th Percentile
1	7%	8%	-6%	20%
2	20	13	6	36
3	8	14	-13	34
4	19	10	-13	28
5	7	-.4	-18	39
6	24	17	-30	56
7	60	0	-54	220
8,9	48	33	0	72
California	24	12	-6	38
National	10	5	-9	26

On the average, all groups are reporting increases in gift revenue, but it is clear that many institutions are not so fortunate and that the averages are buoyed by the high performers. In 1975, 59% of the institutions reported an increase greater than 1.5% while 29% reported changes less than -1.5%.

Table 15. Percentage of Institutions Reporting Increases and Decreases in Gift Revenue.

	Percentage Change Greater Than 1.5%		Percentage Change Less Than -1.5%	
Institutions	1975	1976	1975	1976
California	59%	--%	29%	--%
National Sample	55	60	34	32

Considering the national trend, we would expect the 1976 California trend to improve, also.

SUMMARY OF EDUCATIONAL AND GENERAL REVENUES*

Revenues associated most closely with the educational operations totaled $874.6 million in 1975, 72% of the aggregate total. The percentage change in aggregate E & G revenues was 13.3%. The percentage of institutions showing gains of 1.5% or more was 79% while 10% reported change rates of -1.5 or less. For the same period, institutions nationally were 80% on the high side and 12% on the low, indicating comparable performance. Both the mean and median distribution were 85%. The national figures were 80% and 79%, again showing that California closely resembles the national scene.

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*Educational and General (E & G) Revenues are comprised of all revenues except auxiliaries.

CURRENT FUND EXPENDITURES DISTRIBUTION

Distribution of resources among various categories of expenditures for the California institutions in 1975 is shown in Table 16. The similarities among the groups in their patterns of expenditure, in spite of a great range in size, is much more obvious than the differences. The universities in Group 1 allocate much more to research than do the other institutions, as we would expect. The small institutions, as a function of scale, allocate a larger proportion of resources to institutional support, including general administrative costs. Groups 6 through 9 are not involved to any significant level in housing and food service or independent operations. Groups 4, 5, and 8,9 seem to be carrying a larger debt service burden, at least through the current fund. Beyond these apparent differences, each group looks about like the other, even in the proportion of expenditures for instruction.

Table 16. Percentage Distribution of Total Expenditures by Group.

Expenditure	All	1	2	3	4	5	6	7	8,9
Instruction	34%	33%	33%	31%	31%	30%	44%	39%	31%
Research	2	20	3	2	*	0	*	0	0
Public Service	1	1	1	1	*	*	*	*	1
Academic Support	6	6	6	7	5	5	7	11	4
Student Services	6	3	4	8	6	7	5	13	6
Institutional Support	19	9	14	14	18	20	23	30	23
Plant Operation	8	6	7	8	7	7	10	6	13
Scholarships	7	6	8	8	8	7	6	1	6
Principal & Interest	3	1	1	1	5	3	1	*	7
E & G Subtotal	86	86	77	81	81	80	97	99	91
Auxiliary Enterprises	14	14	23	19	19	20	3	1	9
Total Expenditures	100%	100%	100%	100%	100%	100%	100%	100%	100%

*less than .5%

AVERAGE CURRENT FUND EXPENDITURES PER FTE STUDENT

Another useful way to compare resource allocation is in relation to the number of FTE students enrolled. Table 17 shows such a comparison by group. The differences we have come to expect among the groups are reflected here also. Groups 1, 2, and 3 have the most resources per student. Even without research, Group 1 still leads.

Table 17. Resource Allocation per FTE Student (Current Dollars in 000s).

Expenditure	All	1	2	3	4	5	6	7	8,9
Instruction	$2,264	$4,418	$1,478	$1,825	$1,389	$1,246	$1,035	$ 822	$1,154
Research	951	3,064	245	157	8	0	8	0	0
Public Service	132	348	84	51	7	6	2	2	60
Academic Support	434	820	346	406	177	220	157	220	135
Student Services	266	361	177	471	231	276	136	166	185
Institutional Support	745	975	643	782	647	781	525	562	564
Plant Operations	431	748	312	462	263	293	207	113	335
Scholarships	464	820	315	436	371	309	201	37	226
Principal & Interest	50	4	42	25	142	112	21	8	221
E & G Subtotal	$5,744	$11,568	$3,650	$4,619	$3,238	$3,246	$2,295	$1,937	$2,885
Auxiliaries	2,222	4,303	2,164	1,145	944	878	136	25	293
Total Expenditures	$7,966	$15,871	$5,814	$5,764	$4,182	$4,124	$2,431	$1,962	$3,178
Total Revenues	$8,196	$16,641	$5,876	$5,625	$4,141	$4,043	$2,628	$2,118	$3,336
Net Revenues	$ 230	$ 770	$ 62	$ -139	$ -41	$ -81	$ 197	$ 156	$ 158

Some interesting exceptions also appear. Group 3 spends 30% more on student services per student than the next highest -- Group 4. Group 3 also spends 18% more for scholarships and fellowships than the next highest -- Group 2. Other interesting comparisons show Groups 4, 5, and 8,9 relatively quite high in debt service per student. Groups 3, 4, and 5 are all showing a negative net revenue per student. These important warning signs will be discussed in the next section.

III. INSTITUTIONAL RISK

From the Commission's point of view, the major purpose of this study is to determine whether California's independent higher education industry is doing better or worse than last year and better or worse than independent colleges generally. No final judgment can be made with the set of data at hand, but there are clues -- clues to changing financial risk that may result from diminishing revenues, reserves, or debt service coverage resulting from expenditures exceeding revenues. The importance of each of these clues depends on the amount of debt or risk exposure the institutions are already experiencing. Our information is incomplete concerning this most crucial condition.

UNSTABLE REVENUES

Institutional financial risk will usually increase with diminishing revenue. Some revenue changes can be sudden and unanticipated, such as a sudden downturn in the stockmarket or a drop in the level of current giving or enrollment. Increasing financial risk is inherent in these situations because institutions are spending close to the level of their revenues and the major component of expenditures, professional salaries, cannot be cut back as quickly or proportionately. Thus, diminishing revenues will usually lead to negative net revenue in the short run, including a draw upon reserves to balance the books. If the negative net revenues continue very far beyond the reserves, default and perhaps bankruptcy can result.

On the whole, in 1975 California's independent colleges did not do badly compared with national trends. Figure 1 shows the state slightly ahead of the nation in the percentage of institutions increasing tuition and fees and total revenues by more than 1.5%. Tuition and fees fluctuate almost directly with enrollment changes (barring substantial tuition increases). California's performance in enrollment (56% increasing, 25% decreasing) verifies the gains in tuition and fees (88% increasing, 6% decreasing).

Within the overall performance, however, are some trends that may raise concern. A much smaller proportion of California schools were gaining in endowment applied, although fewer were losing than indicated in the national sample. Federal revenues were not increasing for as many California institutions as for the rest of the nation. Auxiliary revenues showed a similar pattern. An eye should be kept on these weakening revenue sources, even though California's trends are about the same as, or a little less than, the national sample.

DIMINISHING RESERVES

Many institutions are able to draw on reserves when revenues fail to match expenditures. These reserves may be at work in the endowment portfolio earning income as quasi-endowment, or they may exist as unrestricted balances in various funds. If such reserves are diminishing over time, even though the operation is balanced, we would conclude that financial risk is increasing. Figure 2 suggests that not much change is taking place in

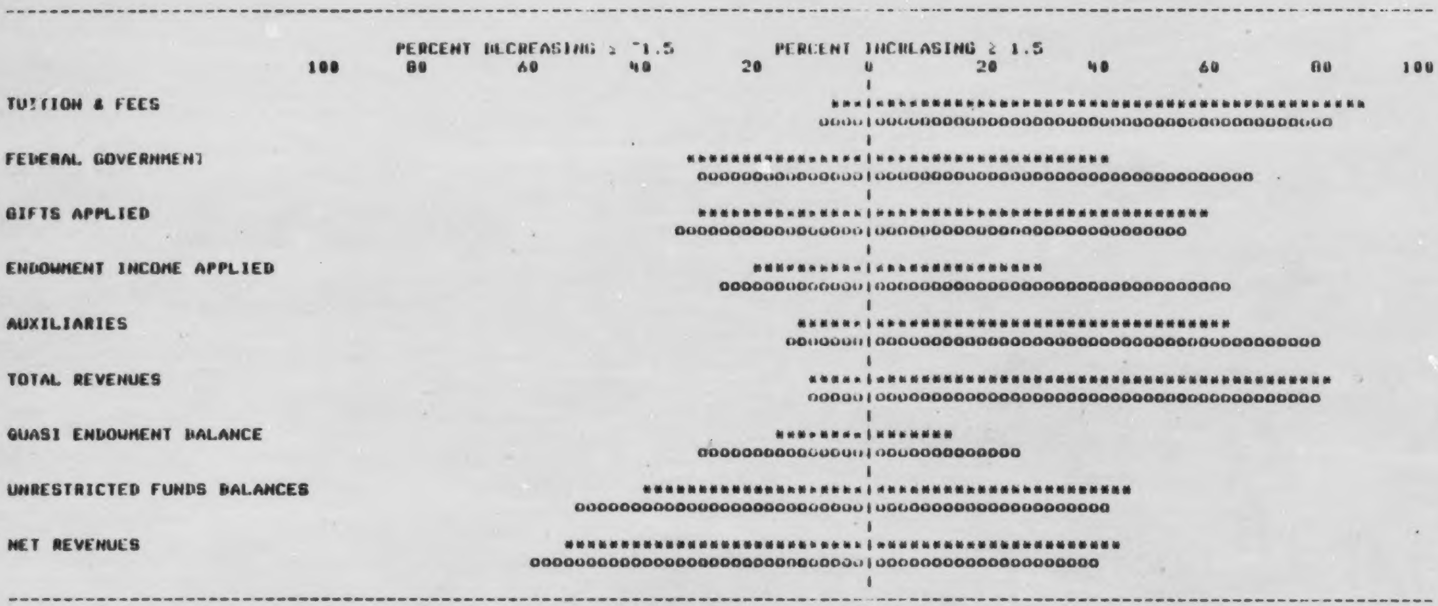

Figure 3. Percentage of California's independent colleges and universities with revenues increasing ≥ 1.5% and decreasing ≤ -1.5% from 1974 to 1975. California = ***; National Sample = 000. Source: Audited financial statements coded to NACUBO standards.

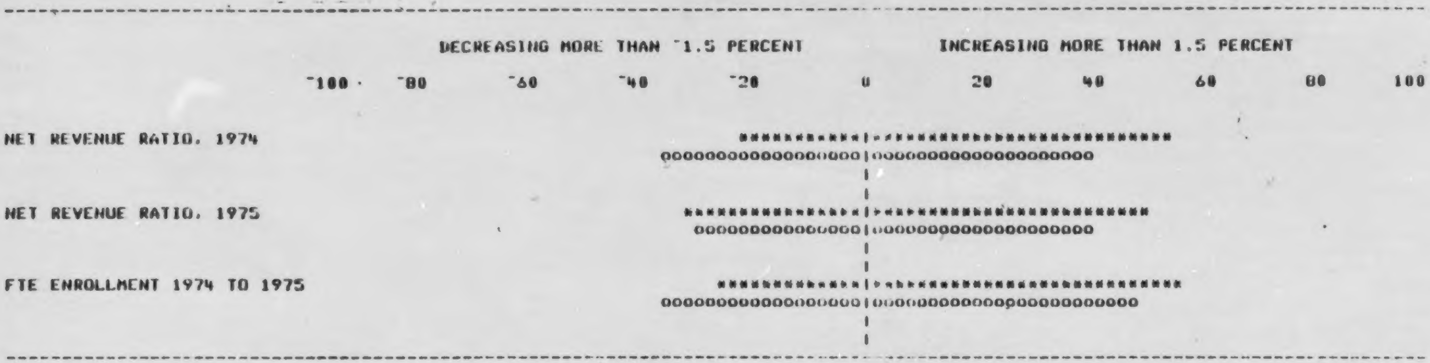

Figure 4. Percentage of California's independent colleges and universities with net revenues ratio above 1.5% or below -1.5% and enrollment increase above 1.5% or below -1.5%. California = ***; National Sample = 000. Source: Audited financial statements coded to NACUBO standards; AICCU fall enrollment report.

quasi-endowment although slightly more institutions are experiencing a decline than are experiencing growth. A slightly larger proportion are showing an increase in unrestricted fund balances. California's performance seems to be about the same as the national sample in both areas. No clear trend is apparent.

DEBT EXPOSURE RATIOS

Information about external plant debt and plant debt interest was recorded with current fund data. One perspective of risk is the degree to which assets are owned by outsiders. Plant debt as a percentage of investment in plant is one measure of external ownership. In Table 18 we see that Groups 1 and 3 have the least exposure and Groups 4 and 8,9 have the greatest. Most institutions are carrying a plant debt equal to about 30% of their investment in plant.

Table 18. External Plant Debt as a Percentage of Investment in Plant.

Group	Percentage
1	12%
2	27
3	17
4	36
5	30
6	33
7	32
8,9	38
All (aggregate)	19
All (weighted)	29

DEBT SERVICE COVERAGE

A lender will be as concerned with an institution's ability to maintain principal and interest payments as with his ability to recover assets in case of bankruptcy. Without the balance sheet, total debt cannot be determined for these 68 institutions. One indicator available, however, is the principal and interest paid through the current fund. This may not be all debt service, but at least it gives a partial coverage. Thirty-three percent of the institutions show declining coverage or increasing risk from 1974 to 1975.

Table 19. Total Revenues Coverage of Mandatory Transfers for Principal and Interest (49 Institutions Reporting Debt Service).*

Category	Ratio
Median	27 to 1
Minimum	2 to 1
Maximum	656 to 1
25th Percentile	15 to 1
75th Percentile	73 to 1

*See Appendix Table 94 for detailed summary of California institutions.

If we want a more conservative estimate of debt service coverage, the number of times debt service is covered only by tuition and auxiliary revenues provides it.

Table 20. Tuition and Auxiliary Revenue Coverage of Mandatory Transfers for Principal and Interest.

Category	Ratio
Median	22 to 1
Minimum	2 to 1
Maximum	533 to 1
25th Percentile	10 to 1
75th Percentile	48 to 1

Twenty-four percent of the institutions show an increasing risk from 1974 to 1975. These ratios are merely clues, however. Principal and interest, sometimes in large amounts, are paid from the plant fund and do not appear in the current fund accounts. Neither do we know the structure of total liabilities by which to judge more completely the degree of risk. Here we can only observe current fund trends.

Data on interest on plant debt was also collected. In Table 21 we see that for most institutions interest on plant debt is about 3% of tuition and fee revenue. Groups 5 and 8,9 have the highest percentage or highest plant debt service risk, and Groups 6 and 7 have the lowest percentage or lowest plant debt service risk.

Table 21. Plant Debt Interest as Percentage of Tuition and Fee Revenue.

Group	Percentage
1	3
2	3
3	3
4	4
5	5
6	2
7	2
8,9	5
All (aggregate)	3
All (weighted)	3.48

IV. INSTITUTIONAL FINANCIAL POSITION AND PROGRESS

NET REVENUES

The most important information derived from revenues and expenditures is the difference between them; i.e., the net revenues after all mandatory transfers and expenditures have been subtracted. The net revenue can be calculated at three different points with three different results: the net of educational and general revenues and expenditures, the net of total expenditures and mandatory transfers, and the net of total expenditures and all additions and deductions to the current fund. For different purposes, each is a useful figure. Since our purpose is to estimate the balance of current institutional operations, we feel that the net revenues less expenditures and mandatory transfers comes the closest to providing that information.

In 1975 62% of the California institutions were experiencing an expenditure growth rate higher than revenue growth. The national sample for the same period indicated that 58% of all institutions were experiencing an expenditure growth rate exceeding revenue growth. In 1976 the national sample had dropped to 45% suggesting a modest turnaround for the industry as a whole.

Figure 1 shows us that 52% of California's independent colleges reported a decrease in net revenues of more than -1.5% in 1975 while 44% reported more than a 1.5% increase. Another perspective on the same trend can be seen in Figure 2. The percentage of institutions reporting a negative net revenue ration of -1.5% or lower increased from 21% in 1974 to 31% in 1975. At the same time the national sample was holding steady, perhaps improving, with slightly fewer institutions showing negative ratios in 1975.

POSITION, PROGRESS PLOTS

The position, progress plots in the Appendix give a more detailed group by group and institution by institution comparison of the relationship between total revenues and expenditures. There we can see the differences among the institutions in the relative amounts of available current fund resources.

The relationship between revenues and expenditures concerning us here is the difference in growth rate. If the growth rate of revenues exceeds the growth rate of expenditure, we would tend to assume a decreasing risk condition. On the other hand, expenditure growing at a faster rate than revenues would suggest an increasing risk situation.

Twenty-six percent of the California schools showed an expenditure growth rate exceeding their revenue growth rate by 5 points or more. For the same period 16% showed a revenue growth rate exceeding their expenditure growth by 5 points or more. Financial risk for Clifornia's independents appeared to increase from 1974 to 1975. Not until 1976 reports are examined will we know whether this is a trend or not. Another interesting point is that in 1975, 34% of the institutions had a negative net revenue, the same percentage as in 1974. However, only 24% of all institutions were repeaters.

Table 22. Statistical Summary of High and Low Net Revenue Performers, 1974 to 1975.

Categories	18 Lowest Net Revenue Institutions	All Institutions	17 Highest New Revenue Institutions
Revenues			
Tuition & Fees	15%	21%	31%
Federal Government	17	9	-1
Private Gifts Applied	9	24	63
Endowment Income Applied	3	2	3
Sales & Services	46	16	19
Other	7	118	333
Auxiliary	10	12	14
Total Revenues	3 (Md 6)	15 (Md 11)	28 (MD 26)
Expenditures			
Instruction	7	16	18
Research	36	12	7
Public Service	15	32	12
Academic Support	24	25	16
Student Services	31	21	21
Institutional Support	3	18	32
Plant Operations	33	27	49
Scholarships	207 (Md 12)	67 (Md 11)	9 (Md 0)
Principal & Interest	98	11	*
Auxiliaries	6	12	16
Total Expenditures	11 (Md 10)	18	26
Net Revenues	-307 (Md -194)	-20 (Md -13)	83 (Md 39)
FTE Student Enrollment	4 (Md 4)	6 (Md 2)	4 (Md 1)

*less than .5%
Md = median

The national sample in 1976 showed some improvement with 44% reporting a net revenue ratio of more than 1.5% and only 17% with a ratio less than -1.5%. If California continues to lead the national group, we would expect a corresponding upswing during the next fiscal year.

HIGH AND LOW NET REVENUE PERFORMERS

Assuming that net revenue is a key indicator of current financial performance, we would expect the percentage change rate of the low net revenue institutions to have a different meaning when compared with the change rates of the high net revenue institutions (see Table 22). The first myth to dispel is that high net revenue institutions spend less. The expenditure rate increase for the high group exceeded the low group by 15 points. The highs seemed to spend less in one critical area — scholarships and fellowships. We might suspect, though immediate confirmation is not available, that the lows are spending substantial amounts of general fund money for student aid. Because of the wide variance among the institutions, however, these differences in scholarships are not statistically significant. The one appreciable difference in expenditures is that the high group is spending more for institutional support than the low group.

In terms of revenues, average total revenue increase for the highs was 13 points above the average for the 68 institutions and 25 points above the average for the lows. The highest areas of growth were tuition and fees and gifts; the two most important revenue sources for most institutions. Federal government sources have no discernible impact on these two groups; state government support coming through students certainly should. It is interesting to note, however, that for these three groups enrollment growth seems to be negatively correlated to improving financial performance. There is no explanation for this fact apparent in the data.

While other differences in revenues and expenditures appear to follow a pattern, no statistically significant differences are apparent when the two groups are compared. We can make two assertions about the differences in performance. The highs had a significantly higher rate of revenue changes and also a significantly higher rate of increase in institutional support. The correlation between the increase in revenue and the increase in institutional support was r = .73 for the highs and 4 = .80 for the lows. When the net revenue ratio is correlated with the percentage change in revenues and expenditures, some interesting statistical relationships emerge (see Table 23).

Table 23. Net Revenue Ratios and Percentage Change Correlations.

Category	Low NRR (r=)	High NRR (r=)
Revenues		
Tuition	-.01	.34
E & G Revenue	.66	.53
Gifts	.25	.13
Endowment	-.25	-.20
Total Revenues	.66	.53
Expenditures		
Student Services	-.01	.83
Institutional Support	.42	.53
Scholarships	-.11	.02
Total Expenditures	.36	.46
FTE Enrollment	-.14	-.11

The strongest association is between an increase in net revenue ratio and student service expenditure. Student services includes the admissions office and other student related non-instructional activity. The next highest association is with expenditures for institutional support which incorporates general administrative functions including fund raising. There is also a stronger relationship between total revenues and the net revenue ratio than between the net revenue ratios and total expenditure.

These findings raise several questions which cannot be answered by this study: For instance, what efforts are the high performers putting into student services and institutional support that the low performers are not? Why does change in FTE enrollment (in the short run) seem to have a negative association with net revenue ratio?

V. SUMMARY

Overall, in terms of revenues, the independent college industry in California is doing modestly (very modestly) better than the rest of the county. With regard to net revenues, California is also slightly better off, but like the rest of the country, a larger number of institutions turned in decreases rather than increases in net revenues. Just how little the institutions have gained in real dollars is evident in the comparison of percentage increase in revenues for current dollars, 15.6%, and constant dollars, 3.4%.

The independent sector of California higher education is varied and seems to be vigorous for the most part. Weaknesses do appear among groups 3, 4, and 5, which in 1975 were absorbing net revenue losses. Additional data is required to determine whether these colleges are in a continuing downward trend or whether the downturn is a recent event.

Most colleges in the California's private sector are heavily dependent on tuition and gift revenues. Changes in personal income, population, and state and federal student aid can be expected to greatly impact these institutions.

This analysis which deals with a one-year period does not permit trend observations. However, since California tends to lead the national sample, 1976 national data in hand prompts us to expect a reversal of California's negative direction with continued increases in the positive changes. These trends would also be in accordance with the general economic recovery associated with late fiscal 1975 and fiscal 1976.

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I. CODING DEFINITIONS

CURRENT FUND REVENUES, EXPENDITURES, AND MANDATORY TRANSFERS

CHANGEOVER TO NACUBO CLASSIFICATIONS

The 1975 Industry Audit Guide, Audits of Colleges and Universities, and th Accounting Principles Committee of the National Association of College and University Business Officers (NACUBO) have recommended the following chang in classifications of expenditures of current funds. These changes are re active to 1974 current funds.

Prior Classification	NACUBO Classification
Instruction and Department Research	Instruction and Department Research: Include basically the same items except that it excludes computing services, demonstration schools, and course and curriculum developme
Sponsored Research and Sponsored Programs	Research: Includes only expenditures relate to research. Sponsored programs not related to research are now included within their ow related areas; i.e., academic support, instr tion and departmental research, or student services.
	Public Service: Public service expenditures not related to instruction are included in this category. Prior to the NACUBO change o classification, these expenditures were list under "Other."
Libraries	Academic Support: Includes prior classification of "Libraries" but also includes academ deans, demonstration schools, audio/visual services, computing support, and course and curriculum development. Prior to this chang over these expenditures were usually listed under "Instruction and Department Research" or "Sponsored Programs."
Student Services	Student Services: Basically this expenditur classification remains the same except that sponsored programs related to student servic are included here.
General Administration	Institutional Support: Combines both Genera Administration and General Institutional Sup port categories. The only exception is that the Academic Dean is now included under Academic Support rather than General Institutio Support.
Operation and Maintenance of Plant	Operation and Maintenance of Plant: Unchan
Student Aid	Scholarships and Fellowships: Includes the prior category of "Student Aid." The main distinction is that the College Work Study Program expenditures are shown in the areas where the student is employed. Both prior

	and present classifications excluded the BEOG and ROTC grants but included the SEOG.
Other	Classification no longer exists. "Other" expenditures are now shown under Institutional Support.
Athletics	For Carnegie 1.1 to 2.2 Institutions athletics revenues and expenditures are included with Auxiliary Enterprises. For Carnegie 3.1 to 3.2 Institutions athletics revenues are included with sales and services of educational departments. Expenditures are included with Student Services.

CURRENT FUND CODING DEFINITIONS

"Unrestricted" current fund revenues include all unrestricted gifts, grants, and other unrestricted resources earned during the reporting period.

"Restricted" current fund revenues include all gifts, grants, and other resources restricted by external donors or grantors expended for current operating purposes.

REVENUES

Student Tuiton and Fees: All tuition and fees assessed against students for current operating purposes, tuition and fee remission or exemptions even though no money is collected from the student. Charges for room, board, and other services rendered auxiliary enterprises are not included.

State Government Revenue: All monies received from state sources, but excluding student aid awarded to individual students by the state. Such awards are included in student tuition and fees.

All Government Revenue: All amounts received from federal and local governments, including student aid. State government revenues are included in Item 3 if the state revenues are not distinguished from "all government" revenue on the audited financial statement.

Gifts and Private Grants Revenue Applied: This category includes all gifts and private grants (including gifts for student aid) received from nongovernmental organizations and individuals. Unrestricted gifts, grants, and bequests include all those received during the current year. Restricted gifts, grants, and bequests include all those actually expended during the current year, including funds given in prior years which are now being expended. This mixture of funds clouds the interpretation of the item unless a detailed analysis can be made of nonmandatory transfers to determine what funds may have been tapped for current operating expenses.

Endowment Income: Income from endowment and similar funds which should be the total ordinary income earned (or yield) except for income that must be added back to the principal in accordance with the terms of the donation.

Sales and Services of Educational Departments: All revenues from sales and services of educational departments and from organized activities related to them.

Contributed Services: Estimated revenues of contributed services; e.g., salaries of administrators and teachers affiliated with religious orders.

Other Revenue: Included here are gains and losses from current fund investments, expired term endowment, matured annuity and life income funds, miscellaneous rentals and sales, and all other sources of revenue not included in above classifications.

Subtotal Revenues: The sum of the previous items, often referred to as Educational and General Revenue because of the direct relationship of educational, research, and public service activities of the institution.

Auxiliary Enterprises: Usually includes residence halls, food services, college unions, college stores, and such services as barber shops, beauty parlors, and movie theaters. Intercollegiate athletics are included for comprehensive colleges and universities. For comparative purposes, four-year liberal arts college athletics are included in sales and services of educational departments.

Total Revenues: The sum of Items 1 through 10.

EXPENDITURES

Instruction and Departmental Research: Included are all expenses of instructional divisions of the institution, including credit and noncredit courses, for academic, vocational, and occupational instruction, and for regular, special and extension sessions. Not included are expenses for academic administration when administration is the primary assignment, separately budgeted research or public service, and remedial and tutorial instruction (classified as Student Services).

Research: All expenditures for activities specifically organized to produce research outcomes, both those sponsored by external agencies and separately budgeted research programs of the institution. This category does not include sponsored teaching programs or sponsored nonresearch.

Public Service: Included here are all funds expended for activities providing noninstructional services to individuals and groups external to the institution; e.g., community service programs, conferences, and institutes.

Academic Support: Included are all funds expended to provide support services for the institution's primary missions--instruction, research, and public service. The five major categories included are:

1. Libraries, museums, and galleries
2. Demonstration schools
3. Audio-visual services and academic computing support
4. Academic administration (including academic deans, but not department chairmen)
5. Course and curriculum development

Student Services: Expenditures for such activities as admissions, financial aid administration, student activities, supplemental educational services (like tutoring), counseling, guidance and testing, dean of students services, and health services not operated as auxiliary enterprises (as a university hospital would be). For comparative purposes this category also includes four-year liberal arts and junior college athletics expenditures.

Institutional Support: Expenditures included in this category are general executive and administrative office expenses; e.g., governing board, president's office, fiscal operations, administrative data processing, space management, employee personnel, logistical support, public relations, alumni relations, and development and fund raising.

Operation and Maintenance of Plant: All expenses for the general operation and maintenance of the physical plant, including property insurance.

Scholarships and Fellowships: Included here are scholarships and followships, trainee stipends, prizes and awards. Supplemental Educational Opportunity Grants (SEOG) are included here, but when the institution is not allowed to select the recipient of the grant--e.g., state scholarships, BEOG's and ROTC scholarships--the funds should not be included with the total charges. When financial aid is exchanged for student work--e.g., college work-study progam--the expense is charged to the unit for which the work is done.

Mandatory Transfers--Principal and Interest: Debt service and renewal and replacement transfers fixed by binding legal agreements.

Subtotal--Educational and General (E&G) Expenditures: The sum of expenditure items 1 through 10.

Auxiliary Enterprises: All expenses of auxiliary enterprises as well as their proportionate share of costs for physical plant maintenance and operation and general administration.

Mandatory Transfers--Principal and Interest: Mandatory debt service transfers required for the auxiliary enterprises.

Total Auxiliary Enterprises: The total of expenditure items 12 and 13.

Total Expenditures and Mandatory Transfers: Subtotal of Educational and General Expenditures, Item 11, and Total Auxiliary Enterprises, Item 14.

Net Revenues after Expenditures and Mandatory Transfers: Total revenues minus total expenditures and mandatory transfers.

Other Additions: All nonmandatory transfers of funds into the current fund.

Other Deductions: All nonmandatory transfers out of current funds.

Net Other Transfers: Difference between items 17 and 18.

Net Revenues After All Expenditures and Transfers: Total of Items 16 and and 19.

Balance Owed on Physical Plant: Total external liability owed by plant fund.

Interest on Physical Plant Indebtedness: Amount of interest paid on physical plant.

Total Investment in Physical Plant: Total value of assets consisting of land, buildings, improvements, and equipment. Construction in progress is included in investment in physical plant. For comparative purposes, depreciation is not included.

Endowment Book Value: Total book value of endowment assets.

Endowment Market Value: Total market value of endowment assets.

Quasi-Endowment Fund Balance: Total of quasi-endowment fund balances.

Total Unrestricted Fund Balances: Total of all unrestricted funds available to the institution including the quasi-endowment funds.

II. THE MAGNITUDE OF CURRENT FUNDS FLOW

A. 1975 Current Fund Revenues, Expenditures and Transfers, All Institutions and by Group (Aggregate Total Dollars)

TABLE 1
1975 CURRENT FUND REVENUES, EXPENDITURES AND TRANSFERS
CPEC, AICCU INDEPENDENT COLLEGES AND UNIVERSITIES (68)

CURRENT FUND CATEGORY	1975 DOLLARS (000)	PERCENT OF E & G	PERCENT OF TOTAL	PERCENT CHANGE 74 TO 75
REVENUE SOURCES				
TUITION & FEES	308,737	49.3	35.3	15.5
STATE GOVERNMENT SOURCES	0	.0	.0	.0
FEDERAL GOVERNMENT SOURCES	158,449	25.3	18.1	12.6
PRIVATE GIFTS APPLIED	74,291	11.9	8.5	12.1
ENDOWMENT INCOME APPLIED	33,208	5.3	3.8	2.4
DEPT. SALES & SERVICES	24,501	3.9	2.8	3.7
CONTRIBUTED SERVICES	1,792	.3	.2	6.4
OTHER REVENUES	25,748	4.1	2.9	21.3
EDUCATIONAL & GENERAL REV.	626,726	100.0	71.7	13.3
AUXILIARY ENTERPRISES	247,864		28.3	22.0
ALL REVENUES	874,590		100.0	15.6
EXPENDITURES, MANDATORY TRANSFERS				
INSTRUCTION	241,621	39.4	28.4	11.6
RESEARCH	101,463	16.6	11.9	11.5
PUBLIC SERVICE	14,121	2.3	1.7	21.8
ACADEMIC SUPPORT	46,273	7.5	5.4	18.8
STUDENT SERVICES	28,409	4.6	3.3	15.1
INSTITUTIONAL SUPPORT	79,456	13.0	9.3	11.6
PLANT OPERATION & MAINT.	46,025	7.5	5.4	4.2
SCHOLARSHIPS & FELLOWSHIPS	49,513	8.1	5.8	14.4
MANDATORY TRANSFERS: P & I	5,358	.9	.6	1.9
MANDATORY TRANSFERS: LOAN FUND	692	.1	.1	-34.7
EDUCATIONAL & GENERAL EXPEND.	612,931	100.0	72.1	11.9
AUXILIARY EXPENDITURES	231,375		27.2	21.5
AUXILIARY TRANSFERS: P & I	5,714		.7	9.6
TOTAL AUXILIARIES	237,089		27.9	21.2
ALL EXPEND & MANDATORY TRANSFERS	850,020		100.0	14.3
NET REVENUES	24,570			89.8
ALL OTHER ADDITIONS	17,822			.1
ALL OTHER DEDUCTIONS	-37,753			-17.2
NET AFTER ALL EXPEND & TRANSFERS	4,639			419.7

NET REVENUE RATIO (TOTAL REVENUES LESS TOTAL EXP & TRANSFERS+TOTAL REVENUES)

1974	1.7
1975	2.8

FTE STUDENT ENROLLMENT, FALL 1974: 106,702 3.1 PCT CHANGE

SOURCE: AUDITED FINANCIAL STATEMENTS CODED TO NACUBO STANDARDS

TABLE 2
1975 CURRENT FUND REVENUES, EXPENDITURES AND TRANSFERS
CPEC, AICCU, GROUP 1

CURRENT FUND CATEGORY	1975 DOLLARS (000)	PERCENT OF E & G	PERCENT OF TOTAL	PERCENT CHANGE 74 TO 75
REVENUE SOURCES				
TUITION & FEES	110,436	31.1	22.3	13.7
STATE GOVERNMENT SOURCES	0	.0	.0	.0
FEDERAL GOVERNMENT SOURCES	143,563	40.4	29.0	12.7
PRIVATE GIFTS APPLIED	36,410	10.2	7.4	14.5
ENDOWMENT INCOME APPLIED	26,427	7.4	5.3	2.5
DEPT. SALES & SERVICES	20,799	5.8	4.2	3.8
CONTRIBUTED SERVICES	0	.0	.0	.0
OTHER REVENUES	17,974	5.1	3.6	22.3
EDUCATIONAL & GENERAL REV.	355,609	100.0	71.9	12.2
AUXILIARY ENTERPRISES	138,687		28.1	27.7
ALL REVENUES	494,296		100.0	16.2
EXPENDITURES [illegible]ANDATORY TRANSFERS				
INSTRUCTION	131,229	38.2	27.8	10.4
RESEARCH	90,996	26.5	19.3	11.9
PUBLIC SERVICE	10,335	3.0	2.2	9.8
ACADEMIC SUPPORT	24,370	7.1	5.2	9.9
STUDENT SERVICES	10,737	3.1	2.3	12.9
INSTITUTIONAL SUPPORT	28,958	8.4	6.1	6.0
PLANT OPERATION & MAINT.	22,205	6.5	4.7	6.7
SCHOLARSHIPS & FELLOWSHIPS	24,356	7.1	5.2	8.8
MANDATORY TRANSFERS: P & I	131	.0	.0	107.9
MANDATORY TRANSFERS: LOAN FUND	290	.1	.1	-36.1
EDUCATIONAL & GENERAL EXPEND.	343,607	100.0	72.9	10.0
AUXILIARY EXPENDITURES	125,926		26.7	26.0
AUXILIARY TRANSFERS: P & I	1,884		.4	4.0
TOTAL AUXILIARIES	127,810		27.1	25.7
ALL EXPEND & MANDATORY TRANSFERS	471,417		100.0	13.9
NET REVENUES	22,879			100.0
ALL OTHER ADDITIONS	10,009			-.6
ALL OTHER DEDUCTIONS	-23,161			-27.0
NET AFTER ALL EXPEND & TRANSFERS	9,727			197.6

NET REVENUE RATIO (TOTAL REVENUES LESS TOTAL EXP & TRANSFERS+TOTAL REVENUES)

1974	2.7
1975	4.6

FTE STUDENT ENROLLMENT, FALL 1974: 29,703 -1.4 PCT CHANGE

SOURCE: AUDITED FINANCIAL STATEMENTS CODED TO NACUBO STANDARDS

TABLE 3
1975 CURRENT FUND REVENUES, EXPENDITURES AND TRANSFERS
CPEC, AICCU, GROUP 2

CURRENT FUND CATEGORY	1975 DOLLARS (000)	PERCENT OF E & G	PERCENT OF TOTAL	PERCENT CHANGE 74 TO 75
REVENUE SOURCES				
TUITION & FEES	101,575	76.4	49.0	19.4
STATE GOVERNMENT SOURCES	0	.0	.0	.0
FEDERAL GOVERNMENT SOURCES	7,813	5.9	3.8	4.5
PRIVATE GIFTS APPLIED	17,050	12.8	8.2	20.9
ENDOWMENT INCOME APPLIED	1,040	.8	.5	7.3
DEPT. SALES & SERVICES	1,839	1.4	.9	¯6.4
CONTRIBUTED SERVICES	312	.2	.2	¯11.9
OTHER REVENUES	3,283	2.5	1.6	24.5
EDUCATIONAL & GENERAL REV.	132,912	100.0	64.1	18.1
AUXILIARY ENTERPRISES	74,470		35.9	17.8
ALL REVENUES	207,382		100.0	18.0
EXPENDITURES, MANDATORY TRANSFERS				
INSTRUCTION	52,176	40.5	25.4	11.0
RESEARCH	8,651	6.7	4.2	4.6
PUBLIC SERVICE	2,960	2.3	1.4	88.3
ACADEMIC SUPPORT	12,198	9.5	5.9	47.0
STUDENT SERVICES	6,239	4.8	3.0	24.1
INSTITUTIONAL SUPPORT	22,704	17.6	11.1	22.4
PLANT OPERATION & MAINT.	11,027	8.6	5.4	¯7.3
SCHOLARSHIPS & FELLOWSHIPS	11,128	8.6	5.4	20.2
MANDATORY TRANSFERS: P & I	1,475	1.1	.7	¯38.4
MANDATORY TRANSFERS: LOAN FUND	266	.2	.1	3.1
EDUCATIONAL & GENERAL EXPEND.	128,824	100.0	62.8	14.5
AUXILIARY EXPENDITURES	74,454		36.3	18.5
AUXILIARY TRANSFERS: P & I	1,910		.9	19.2
TOTAL AUXILIARIES	76,364		37.2	18.6
ALL EXPEND & MANDATORY TRANSFERS	205,188		100.0	16.0
NET REVENUES	2,194			285.8
ALL OTHER ADDITIONS	2,773			39.2
ALL OTHER DEDUCTIONS	¯7,390			¯61.2
NET AFTER ALL EXPEND & TRANSFERS	¯2,423			35.8

NET REVENUE RATIO (TOTAL REVENUES LESS TOTAL EXP & TRANSFERS+TOTAL REVENUES)
1974 ¯.7
1975 1.1

FTE STUDENT ENROLLMENT, FALL 1974: 35,296 6.4 PCT CHANGE

SOURCE: AUDITED FINANCIAL STATEMENTS CODED TO NACUBO STANDARDS

TABLE 4
1975 CURRENT FUND REVENUES, EXPENDITURES AND TRANSFERS
CPEC, AICCU, GROUP 3

CURRENT FUND CATEGORY	1975 DOLLARS (000)	PERCENT OF E & G	PERCENT OF TOTAL	PERCENT CHANGE 74 TO 75
REVENUE SOURCES				
TUITION & FEES	29,444	63.3	50.6	9.2
STATE GOVERNMENT SOURCES	0	.0	.0	.0
FEDERAL GOVERNMENT SOURCES	2,325	5.0	4.0	2.6
PRIVATE GIFTS APPLIED	7,772	16.7	13.4	1.2
ENDOWMENT INCOME APPLIED	4,506	9.7	7.7	1.4
DEPT. SALES & SERVICES	347	.7	.6	42.8
CONTRIBUTED SERVICES	0	.0	.0	.0
OTHER REVENUES	2,085	4.5	3.6	6.6
EDUCATIONAL & GENERAL REV.	46,479	100.0	79.9	6.7
AUXILIARY ENTERPRISES	11,668		20.1	7.2
ALL REVENUES	58,147		100.0	6.8
EXPENDITURES, MANDATORY TRANSFERS				
INSTRUCTION	18,870	39.5	31.7	8.1
RESEARCH	1,623	3.4	2.7	35.0
PUBLIC SERVICE	529	1.1	.9	37.4
ACADEMIC SUPPORT	4,194	8.8	7.0	12.7
STUDENT SERVICES	4,860	10.2	8.2	13.2
INSTITUTIONAL SUPPORT	8,080	16.9	13.6	8.4
PLANT OPERATION & MAINT.	4,774	10.0	8.0	9.5
SCHOLARSHIPS & FELLOWSHIPS	4,509	9.4	7.6	6.9
MANDATORY TRANSFERS: P & I	257	.5	.4	40.4
MANDATORY TRANSFERS: LOAN FUND	48	.1	.1	11.1
EDUCATIONAL & GENERAL EXPEND.	47,744	100.0	80.1	10.2
AUXILIARY EXPENDITURES	10,707		18.0	9.4
AUXILIARY TRANSFERS: P & I	1,131		1.9	.0
TOTAL AUXILIARIES	11,838		19.9	8.4
ALL EXPEND & MANDATORY TRANSFERS	59,582		100.0	9.9
NET REVENUES	¯1,435			¯863.3
ALL OTHER ADDITIONS	2,157			¯43.6
ALL OTHER DEDUCTIONS	¯2,325			27.0
NET AFTER ALL EXPEND & TRANSFERS	¯1,603			¯294.1

NET REVENUE RATIO (TOTAL REVENUES LESS TOTAL EXP & TRANSFERS+TOTAL REVENUES)
1974 .3
1975 ¯2.5

FTE STUDENT ENROLLMENT, FALL 1974: 10,337 1.2 PCT CHANGE

SOURCE: AUDITED FINANCIAL STATEMENTS CODED TO NACUBO STANDARDS

TABLE 5
1975 CURRENT FUND REVENUES, EXPENDITURES AND TRANSFERS
CPEC, AICCU, GROUP 4

CURRENT FUND CATEGORY	1975 DOLLARS (000)	PERCENT OF E & G	PERCENT OF TOTAL	PERCENT CHANGE 74 TO 75
REVENUE SOURCES				
TUITION & FEES	38,878	75.7	57.3	15.3
STATE GOVERNMENT SOURCES	0	.0	.0	.0
FEDERAL GOVERNMENT SOURCES	2,737	5.3	4.0	49.2
PRIVATE GIFTS APPLIED	7,244	14.1	10.7	4.0
ENDOWMENT INCOME APPLIED	306	.6	.5	¯.6
DEPT. SALES & SERVICES	304	.6	.4	40.1
CONTRIBUTED SERVICES	732	1.4	1.1	1.0
OTHER REVENUES	1,131	2.2	1.7	24.1
EDUCATIONAL & GENERAL REV.	51,332	100.0	75.6	14.9
AUXILIARY ENTERPRISES	16,560		24.4	12.9
ALL REVENUES	67,892	-	100.0	14.4
EXPENDITURES, MANDATORY TRANSFERS				
INSTRUCTION	22,780	42.9	33.2	21.3
RESEARCH	134	.3	.2	¯17.3
PUBLIC SERVICE	116	.2	.2	93.3
ACADEMIC SUPPORT	2,895	5.5	4.2	20.2
STUDENT SERVICES	3,783	7.1	5.5	12.5
INSTITUTIONAL SUPPORT	10,612	20.0	15.5	10.6
PLANT OPERATION & MAINT.	4,311	8.1	6.3	9.0
SCHOLARSHIPS & FELLOWSHIPS	6,077	11.4	8.9	33.5
MANDATORY TRANSFERS: P & I	2,334	4.4	3.4	18.1
MANDATORY TRANSFERS: LOAN FUND	53	.1	.1	¯71.0
EDUCATIONAL & GENERAL EXPEND.	53,095	100.0	77.4	17.9
AUXILIARY EXPENDITURES	14,918		21.8	14.5
AUXILIARY TRANSFERS: P & I	563		.8	8.9
TOTAL AUXILIARIES	15,481		22.6	14.2
ALL EXPEND & MANDATORY TRANSFERS	68,576		100.0	17.1
NET REVENUES	¯ 684			¯189.1
ALL OTHER ADDITIONS	1,036			¯23.1
ALL OTHER DEDUCTIONS	¯1,677			15.0
NET AFTER ALL EXPEND & TRANSFERS	¯1,325			¯1020.1

NET REVENUE RATIO (TOTAL REVENUES LESS TOTAL EXP & TRANSFERS+TOTAL REVENUES)

1974	1.3
1975	¯1.0

FTE STUDENT ENROLLMENT, FALL 1974: 16,396 5.1 PCT CHANGE

SOURCE: AUDITED FINANCIAL STATEMENTS CODED TO NACUBO STANDARDS

TABLE 6
1975 CURRENT FUND REVENUES, EXPENDITURES AND TRANSFERS
CPEC, AICCU, GROUP 5

CURRENT FUND CATEGORY	1975 DOLLARS (000)	PERCENT OF E & G	PERCENT OF TOTAL	PERCENT CHANGE 74 TO 75
REVENUE SOURCES				
TUITION & FEES	9,141	68.0	51.2	10.7
STATE GOVERNMENT SOURCES	0	.0	.0	.0
FEDERAL GOVERNMENT SOURCES	512	3.8	2.9	2.0
PRIVATE GIFTS APPLIED	2,658	19.8	14.9	¯5.4
ENDOWMENT INCOME APPLIED	128	1.0	.7	¯5.9
DEPT. SALES & SERVICES	117	.9	.7	¯19.9
CONTRIBUTED SERVICES	604	4.5	3.4	¯.3
OTHER REVENUES	286	2.1	1.6	¯23.9
EDUCATIONAL & GENERAL REV.	13,446	100.0	75.3	4.7
AUXILIARY ENTERPRISES	4,407		24.7	9.2
ALL REVENUES	17,853		100.0	5.8
EXPENDITURES, MANDATORY TRANSFERS				
INSTRUCTION	5,504	38.4	30.2	3.4
RESEARCH	0	.0	.0	.0
PUBLIC SERVICE	27	.2	.1	.0
ACADEMIC SUPPORT	970	6.8	5.3	22.6
STUDENT SERVICES	1,219	8.5	6.7	10.1
INSTITUTIONAL SUPPORT	3,448	24.1	18.9	.6
PLANT OPERATION & MAINT.	1,292	9.0	7.1	4.8
SCHOLARSHIPS & FELLOWSHIPS	1,365	9.5	7.5	16.0
MANDATORY TRANSFERS: P & I	496	3.5	2.7	27.8
MANDATORY TRANSFERS: LOAN FUND	12	.1	.1	200.0
EDUCATIONAL & GENERAL EXPEND.	14,333	100.0	78.7	6.6
AUXILIARY EXPENDITURES	3,678		20.2	6.7
AUXILIARY TRANSFERS: P & I	198		1.1	44.5
TOTAL AUXILIARIES	3,876		21.3	8.2
ALL EXPEND & MANDATORY TRANSFERS	18,209		100.0	6.9
NET REVENUES	¯ 356			¯121.1
ALL OTHER ADDITIONS	922			487.3
ALL OTHER DEDUCTIONS	¯ 791			¯217.7
NET AFTER ALL EXPEND & TRANSFERS	¯ 225			11.1

NET REVENUE RATIO (TOTAL REVENUES LESS TOTAL EXP & TRANSFERS+TOTAL REVENUES)

1974	¯1.0
1975	¯2.0

FTE STUDENT ENROLLMENT, FALL 1974: 4,416 5.1 PCT CHANGE

SOURCE: AUDITED FINANCIAL STATEMENTS CODED TO NACUBO STANDARDS

TABLE 7
1975 CURRENT FUND REVENUES, EXPENDITURES AND TRANSFERS
CPEC, 8 AICCU, GROUP 6

CURRENT FUND CATEGORY	1975 DOLLARS (000)	PERCENT OF E & G	PERCENT OF TOTAL	PERCENT CHANGE 74 TO 75
REVENUE SOURCES				
TUITION & FEES	14.574	76.1	71.9	15.6
STATE GOVERNMENT SOURCES	0	.0	.0	.0
FEDERAL GOVERNMENT SOURCES	1.063	5.6	5.2	30.8
PRIVATE GIFTS APPLIED	1.652	8.6	8.2	¯4.9
ENDOWMENT INCOME APPLIED	114	.6	.6	¯1.7
DEPT. SALES & SERVICES	991	5.2	4.9	18.7
CONTRIBUTED SERVICES	0	.0	.0	.0
OTHER REVENUES	754	3.9	3.7	60.0
EDUCATIONAL & GENERAL REV.	19.148	100.0	94.5	15.5
AUXILIARY ENTERPRISES	1.117		5.5	14.1
ALL REVENUES	20.265		100.0	15.5
EXPENDITURES, MANDATORY TRANSFERS				
INSTRUCTION	7,980	45.1	42.6	17.0
RESEARCH	59	.3	.3	13.5
PUBLIC SERVICE	18	.1	.1	200.0
ACADEMIC SUPPORT	1,211	6.8	6.5	3.5
STUDENT SERVICES	1,047	5.9	5.6	18.4
INSTITUTIONAL SUPPORT	4,050	22.9	21.6	16.5
PLANT OPERATION & MAINT.	1,597	9.0	8.5	22.9
SCHOLARSHIPS & FELLOWSHIPS	1,548	8.7	8.3	27.9
MANDATORY TRANSFERS: P & I	165	.9	.9	36.4
MANDATORY TRANSFERS: LOAN FUND	19	.1	.1	¯83.3
EDUCATIONAL & GENERAL EXPEND.	17.694	100.0	94.4	16.8
AUXILIARY EXPENDITURES	1.036		5.5	11.6
AUXILIARY TRANSFERS: P & I	12		.1	.0
TOTAL AUXILIARIES	1.048		5.6	11.5
ALL EXPEND & MANDATORY TRANSFERS	18.742		100.0	16.5
NET REVENUES	1.523			4.4
ALL OTHER ADDITIONS	225			¯37.5
ALL OTHER DEDUCTIONS	¯1.609			57.0
NET AFTER ALL EXPEND & TRANSFERS	139			107.2

NET REVENUE RATIO (TOTAL REVENUES LESS TOTAL EXP & TRANSFERS+TOTAL REVENUES)

1974	8.3
1975	7.5

FTE STUDENT ENROLLMENT, FALL 1974: 7.710 2.2 PCT CHANGE

SOURCE: AUDITED FINANCIAL STATEMENTS CODED TO NACUBO STANDARDS

TABLE 8
1975 CURRENT FUND REVENUES, EXPENDITURES AND TRANSFERS
CPEC, GROUP 7

CURRENT FUND CATEGORY	1975 DOLLARS (000)	PERCENT OF E & G	PERCENT OF TOTAL	PERCENT CHANGE 74 TO 75
REVENUE SOURCES				
TUITION & FEES	845	67.2	66.4	20.4
STATE GOVERNMENT SOURCES	0	.0	.0	.0
FEDERAL GOVERNMENT SOURCES	25	2.0	2.0	¯81.3
PRIVATE GIFTS APPLIED	376	29.9	29.5	13.9
ENDOWMENT INCOME APPLIED	0	.0	.0	.0
DEPT. SALES & SERVICES	0	.0	.0	.0
CONTRIBUTED SERVICES	0	.0	.0	.0
OTHER REVENUES	11	.9	.9	¯8.3
EDUCATIONAL & GENERAL REV.	1,257	100.0	98.7	10.0
AUXILIARY ENTERPRISES	16		1.3	60.0
ALL REVENUES	1,273		100.0	11.3
EXPENDITURES, MANDATORY TRANSFERS				
INSTRUCTION	494	42.4	41.9	.4
RESEARCH	0	.0	.0	.0
PUBLIC SERVICE	1	.1	.1	.0
ACADEMIC SUPPORT	132	11.3	11.2	25.7
STUDENT SERVICES	100	8.6	8.5	1.0
INSTITUTIONAL SUPPORT	338	29.0	28.7	31.0
PLANT OPERATION & MAINT.	68	5.8	5.8	17.2
SCHOLARSHIPS & FELLOWSHIPS	22	1.9	1.9	¯15.4
MANDATORY TRANSFERS: P & I	5	.4	.4	¯54.5
MANDATORY TRANSFERS: LOAN FUND	4	.3	.3	100.0
EDUCATIONAL & GENERAL EXPEND.	1,164	100.0	98.7	10.6
AUXILIARY EXPENDITURES	15		1.3	66.7
AUXILIARY TRANSFERS: P & I	0		.0	.0
TOTAL AUXILIARIES	15		1.3	66.7
ALL EXPEND & MANDATORY TRANSFERS	1,179		100.0	11.1
NET REVENUES	94			13.3
ALL OTHER ADDITIONS	0			¯100.0
ALL OTHER DEDUCTIONS	¯15			71.7
NET AFTER ALL EXPEND & TRANSFERS	79			¯6.0

NET REVENUE RATIO (TOTAL REVENUES LESS TOTAL EXP & TRANSFERS+TOTAL REVENUES)

1974	7.3
1975	7.4

FTE STUDENT ENROLLMENT, FALL 1974: 601 ¯2.8 PCT CHANGE

SOURCE: AUDITED FINANCIAL STATEMENTS CODED TO NACUBO STANDARDS

TABLE 9
1975 CURRENT FUND REVENUES, EXPENDITURES AND TRA
CPEC, GROUPS 8 AND 9

CURRENT FUND CATEGORY	1975 DOLLARS (000)	PERCENT OF E & G	PE T
REVENUE SOURCES			
TUITION & FEES	3,844	58.7	[illegible]
STATE GOVERNMENT SOURCES	0	.0	[illegible]
FEDERAL GOVERNMENT SOURCES	411	6.3	[illegible]
PRIVATE GIFTS APPLIED	1,129	17.3	[illegible]
ENDOWMENT INCOME APPLIED	687	10.5	[illegible]
DEPT. SALES & SERVICES	104	1.6	[illegible]
CONTRIBUTED SERVICES	144	2.2	[illegible]
OTHER REVENUES	224	3.4	[illegible]
EDUCATIONAL & GENERAL REV.	6,543	100.0	[illegible]
AUXILIARY ENTERPRISES	939		[illegible]
ALL REVENUES	7,482		[illegible]
EXPENDITURES, MANDATORY TRANSFERS			
INSTRUCTION	2,588	40.0	[illegible]
RESEARCH	0	.0	[illegible]
PUBLIC SERVICE	135	2.1	[illegible]
ACADEMIC SUPPORT	303	4.7	[illegible]
STUDENT SERVICES	416	6.4	[illegible]
INSTITUTIONAL SUPPORT	1,266	19.6	[illegible]
PLANT OPERATION & MAINT.	751	11.6	[illegible]
SCHOLARSHIPS & FELLOWSHIPS	508	7.9	[illegible]
MANDATORY TRANSFERS: P & I	495	7.7	[illegible]
MANDATORY TRANSFERS: LOAN FUND	8	.1	[illegible]
EDUCATIONAL & GENERAL EXPEND.	6,470	100.0	[illegible]
AUXILIARY EXPENDITURES	641		[illegible]
AUXILIARY TRANSFERS: P & I	16		
TOTAL AUXILIARIES	657		[illegible]
ALL EXPEND & MANDATORY TRANSFERS	7,127		[illegible]
NET REVENUES	355		
ALL OTHER ADDITIONS	700		
ALL OTHER DEDUCTIONS	- 785		
NET AFTER ALL EXPEND & TRANSFERS	270		

NET REVENUE RATIO (TOTAL REVENUES LESS TOTAL EXP & TRANSFERS+T

1974	6.0
1975	4.7

FTE STUDENT ENROLLMENT, FALL 1974: 2,243 11.1 PCT CHANG

SOURCE: AUDITED FINANCIAL STATEMENTS CODED TO NACUBO STANDARDS

TABLE 10
TOTAL CURRENT FUND REVENUE & EXPENDITURE DOLLARS 1974 AND 1975 (000)
CPEC AND AICCU GROUPS (PAGE 1 OF 3)

GROUP NUMBER	ALL GROUPS		1		2		3	
	1974	1975	1974	1975	1974	1975	1974	1975
REVENUES								
TUITION & FEES	267,268	308,737	97,110	110,436	85,062	101,575	26,953	29,444
STATE GOVERNMENT	0	0	0	0	0	0	0	0
ALL GOVERNMENT	140,694	158,449	127,422	143,563	7,476	7,813	2,266	2,325
PRIVATE GIFTS, GRANTS	66,287	74,291	31,810	36,410	14,107	17,050	7,682	7,772
ENDOWMENT INCOME	32,423	33,208	25,795	26,427	969	1,040	4,442	4,506
SALES & SERVICES	23,624	24,501	20,830	20,799	1,964	1,039	243	347
CONTRIBUTED SERVICES	1,685	1,792	0	0	354	312	0	0
OTHER REVENUE	21,231	25,740	14,691	17,974	2,637	3,283	1,955	2,085
EDUC & GENERAL SUBTOTAL	553,212	626,726	316,866	355,609	112,569	132,912	43,541	46,479
AUXILIARY ENTERPRISES	203,166	247,864	108,627	138,687	63,211	74,470	10,881	11,668
TOTAL REVENUES	756,378	874,590	425,493	494,296	175,780	207,382	54,422	58,147
EXPENDITURES								
INSTRUCTION	216,551	241,621	118,803	131,229	47,020	52,176	17,455	18,870
RESEARCH	91,036	101,463	81,346	90,996	8,274	8,651	1,202	1,623
PUBLIC SERVICE	11,589	14,121	9,412	10,335	1,572	2,960	385	529
ACADEMIC SUPPORT	38,945	46,273	22,171	24,370	8,300	12,198	3,723	4,194
STUDENT SERVICES	24,680	20,409	9,506	10,737	5,028	6,239	4,308	4,868
INSTITUTIONAL SUPPORT	71,177	79,456	27,314	28,958	18,552	22,704	7,457	8,080
PLANT OPS & MAINTENANCE	44,191	46,025	20,802	22,205	11,890	11,027	4,359	4,774
SCHOLARSHIPS, FELLOWSHIPS	43,279	49,513	22,386	24,356	9,260	11,128	4,217	4,509
P & I MANDATORY TRANSFERS	5,250	5,358	63	131	2,394	1,475	183	257
LOAN FUND MANDATORY TRANS	1,060	692	454	290	250	266	36	40
EDUC & GENERAL SUBTOTAL	547,766	612,931	312,337	343,607	112,548	128,024	43,317	47,744
AUXILIARY ENTERPRISES	190,454	231,375	99,916	125,926	62,810	74,454	9,786	10,707
AUXILIARY P & I	5,215	5,714	1,798	1,884	1,603	1,910	1,131	1,131
AUXILIARIFS SUBTOTAL	195,669	237,089	101,714	127,810	64,413	76,364	10,917	11,838
TOTAL EXP & MAND TRANS	743,435	850,020	414,051	471,417	176,961	205,188	54,234	59,582
NET REVENUES	12,943	24,570	11,442	22,879	¯1,181	2,194	188	¯1,435
OTHER ADDITIONS	17,812	17,822	10,071	10,809	1,992	2,773	3,824	2,157
OTHER DEDUCTIONS	¯32,206	¯37,753	¯18,244	¯23,161	¯4,585	¯7,390	¯3,186	¯2,325
NET OTHER TRANSFERS	¯14,394	¯19,931	¯8,173	¯13,152	¯2,593	¯4,617	638	¯168
NET AFTER ALL EXP.TRANS	¯1,451	4,639	3,269	9,727	¯3,774	¯2,423	826	¯1,603
OTHER FINANCIAL INDICATORS								
BALANCE DUE PHYSICAL PLNT	208,504	243,418	51,301	72,439	63,127	80,379	24,374	23,046
INTEREST ON PHYSICAL PLNT	8,054	9,788	1,842	2,801	3,128	3,218	861	970
INVESTMENT PHYSICAL PLNT	1,122,027	1,261,898	575,349	627,313	230,169	300,791	133,568	137,131
ENDOWMENT BOOK VALUE	732,274	766,465	566,108	575,095	31,145	53,092	108,535	112,189
ENDOWMENT MARKET VALUE	664,677	770,764	513,861	585,730	25,044	52,506	104,819	116,358
ENDOWMENT YIELD	32,600	35,487	25,722	27,092	1,194	2,438	4,746	5,054
QUASI ENDOWMENT F B	130,946	129,958	92,218	80,741	6,960	11,044	27,234	24,984
TOTAL UNRESTRICTED F B	216,574	223,682	146,673	155,315	1,192	2,002	56,900	56,979
PRIOR YEAR FTE	103,482	106,702	30,118	29,703	33,172	35,296	10,212	10,337

SOURCE: AUDITED FINANCIAL STATEMENTS CODED TO NACUBO STANDARDS

TABLE 10
TOTAL CURRENT FUND REVENUE & EXPENDITURE DOLLARS 1974 AND 1975 (000)
CPEC AND AICCU GROUPS (PAGE 2 OF 3)

GROUP NUMBER	4		5		6		7	
	1974	1975	1974	1975	1974	1975	1974	1975
REVENUES								
TUITION & FEES	33,718	38,878	8,260	9,141	12,604	14,574	658	845
STATE GOVERNMENT	0	0	0	0	0	0	0	0
ALL GOVERNMENT	1,835	2,737	502	512	813	1,063	134	25
PRIVATE GIFTS, GRANTS	6,966	7,244	2,811	2,658	1,737	1,652	330	376
ENDOWMENT INCOME	308	306	136	128	116	114	0	0
SALES & SERVICES	217	304	146	117	835	991	0	0
CONTRIBUTED SERVICES	725	732	606	604	0	0	0	0
OTHER REVENUE	911	1,131	376	286	469	754	12	11
EDUC & GENERAL SUBTOTAL	44,680	51,332	12,837	13,446	16,574	19,148	1,134	1,257
AUXILIARY ENTERPRISES	14,668	16,560	4,035	4,407	979	1,117	10	16
TOTAL REVENUES	59,348	67,892	16,872	17,853	17,553	20,265	1,144	1,273
EXPENDITURES								
INSTRUCTION	18,777	22,780	5,321	5,504	6,823	7,980	492	494
RESEARCH	162	134	0	0	52	59	0	0
PUBLIC SERVICE	68	116	0	27	6	18	1	1
ACADEMIC SUPPORT	2,480	2,895	791	970	1,170	1,211	105	132
STUDENT SERVICES	3,362	3,783	1,107	1,219	884	1,047	99	100
INSTITUTIONAL SUPPORT	9,594	10,612	3,429	3,448	3,475	4,050	258	338
PLANT OPS & MAINTENANCE	3,954	4,311	1,233	1,292	1,299	1,597	58	68
SCHOLARSHIPS, FELLOWSHIPS	4,553	6,077	1,177	1,365	1,210	1,548	26	22
P & I MANDATORY TRANSFERS	1,976	2,334	388	496	121	165	11	5
LOAN FUND MANDATORY TRANS	103	53	4	12	114	19	2	4
EDUC & GENERAL SUBTOTAL	45,029	53,095	13,450	14,333	15,154	17,694	1,052	1,164
AUXILIARY ENTERPRISES	13,034	14,918	3,446	3,678	928	1,036	9	15
AUXILIARY P & I	517	563	137	198	12	12	0	0
AUXILIARIES SUBTOTAL	13,551	15,481	3,583	3,876	940	1,048	9	15
TOTAL EXP & MAND TRANS	58,580	68,576	17,033	18,209	16,094	18,742	1,061	1,179
NET REVENUES	768	- 684	- 161	- 356	1,459	1,523	83	94
OTHER ADDITIONS	1,348	1,036	157	922	360	225	54	0
OTHER DEDUCTIONS	-1,972	-1,677	- 249	- 791	-3,742	-1,609	-53	-15
NET OTHER TRANSFERS	- 624	- 641	-92	131	-3,382	-1,384	1	-15
NET AFTER ALL EXP,TRANS	144	-1,325	- 253	- 225	-1,923	139	84	79
OTHER FINANCIAL INDICATORS								
BALANCE DUE PHYSICAL PLNT	39,117	41,844	12,906	12,802	14,500	8,621	56	186
INTEREST ON PHYSICAL PLNT	1,583	1,727	347	450	95	335	2	13
INVESTMENT PHYSICAL PLNT	110,848	116,750	43,465	42,324	18,761	26,321	410	582
ENDOWMENT BOOK VALUE	8,531	9,387	3,089	2,876	5,640	5,690	20	20
ENDOWMENT MARKET VALUE	6,364	7,661	1,182	2,089	5,350	5,632	20	20
ENDOWMENT YIELD	250	237	100	97	122	116	0	0
QUASI ENDOWMENT F B	2,976	3,632	0	0	1,541	1,532	25	25
TOTAL UNRESTRICTED F B	- 412	-1,208	- 970	-1,462	6,292	4,386	-43	-8
PRIOR YEAR FTE	15,602	16,396	4,201	4,416	7,541	7,710	610	601

SOURCE: AUDITED FINANCIAL STATEMENTS CODED TO NACUDO STANDARDS

TABLE 10
TOTAL CURRENT FUND REVENUE & EXPENDITURE DOLLARS 1974 AND 1975 (000)
CPEC AND AICCU GROUPS (PAGE 3 OF 3)

GROUP NUMBER	8		9	
	1974	1975	1974	1975
REVENUES				
TUITION & FEES	1,046	1,322	1,849	2,522
STATE GOVERNMENT	0	0	0	0
ALL GOVERNMENT	246	249	0	162
PRIVATE GIFTS, GRANTS	743	955	101	174
ENDOWMENT INCOME	657	607	0	0
SALES & SERVICES	123	0	66	104
CONTRIBUTED SERVICES	0	144	0	0
OTHER REVENUE	129	172	51	52
EDUC & GENERAL SUBTOTAL	2,944	3,529	2,067	3,014
AUXILIARY ENTERPRISES	717	895	38	44
TOTAL REVENUES	3,661	4,424	2,105	3,058
EXPENDITURES				
INSTRUCTION	770	909	1,002	1,679
RESEARCH	0	0	0	0
PUBLIC SERVICE	153	135	0	0
ACADEMIC SUPPORT	161	181	116	122
STUDENT SERVICES	258	293	136	123
INSTITUTIONAL SUPPORT	766	902	332	364
PLANT OPS & MAINTENANCE	409	541	187	210
SCHOLARSHIPS, FELLOWSHIPS	366	415	84	93
P & I MANDATORY TRANSFERS	122	310	0	185
LOAN FUND MANDATORY TRANS	9	8	0	0
EDUC & GENERAL SUBTOTAL	3,022	3,694	1,857	2,776
AUXILIARY ENTERPRISES	511	624	14	17
AUXILIARY P & I	17	16	0	0
AUXILIARIES SUBTOTAL	528	640	14	17
TOTAL EXP & MAND TRANS	3,550	4,334	1,871	2,793
NET REVENUES	111	90	234	265
OTHER ADDITIONS	6	700	0	0
OTHER DEDUCTIONS	-175	-762	0	-23
NET OTHER TRANSFERS	-169	-62	0	-23
NET AFTER ALL EXP.TRANS	-58	28	234	242
OTHER FINANCIAL INDICATORS				
BALANCE DUE PHYSICAL PLNT	1,548	2,534	1,567	1,487
INTEREST ON PHYSICAL PLNT	69	73	127	121
INVESTMENT PHYSICAL PLNT	6,616	7,695	2,841	2,991
ENDOWMENT BOOK VALUE	9,190	8,100	0	0
ENDOWMENT MARKET VALUE	8,029	8,760	0	0
ENDOWMENT YIELD	466	453	0	0
QUASI ENDOWMENT F B	0	0	0	0
TOTAL UNRESTRICTED F B	5,892	6,360	1,050	1,310
PRIOR YEAR FTE	973	1,115	1,045	1,120

SOURCE: AUDITED FINANCIAL STATEMENTS CODED TO NACUDO STANDARDS

TABLE 11
1975 CURRENT FUND REVENUES, EXPENDITURES AND TRANSFERS
CPEC, AICCU INDEPENDENT COLLEGES AND UNIVERSITIES (60)

CURRENT FUND CATEGORY	1975 DOLLARS (000)	PERCENT OF E & G	PERCENT OF TOTAL	PERCENT CHANGE 74 TO 75
REVENUE SOURCES				
TUITION & FEES	4,540	49.3	35.3	15.5
STATE GOVERNMENT SOURCES	0	.0	.0	.0
FEDERAL GOVERNMENT SOURCES	2,330	25.3	18.1	12.6
PRIVATE GIFTS APPLIED	1,093	11.9	8.5	12.1
ENDOWMENT INCOME APPLIED	488	5.3	3.8	2.4
DEPT. SALES & SERVICES	360	3.9	2.8	3.7
CONTRIBUTED SERVICES	26	.3	.2	6.4
OTHER REVENUES	379	4.1	2.9	21.3
EDUCATIONAL & GENERAL REV.	9,217	100.0	71.7	13.3
AUXILIARY ENTERPRISES	3,645		28.3	22.0
ALL REVENUES	12,862		100.0	15.6
EXPENDITURES, MANDATORY TRANSFERS				
INSTRUCTION	3,553	39.4	28.4	11.6
RESEARCH	1,492	16.6	11.9	11.5
PUBLIC SERVICE	208	2.3	1.7	21.8
ACADEMIC SUPPORT	680	7.5	5.4	10.8
STUDENT SERVICES	418	4.6	3.3	15.1
INSTITUTIONAL SUPPORT	1,168	13.0	9.3	11.6
PLANT OPERATION & MAINT.	677	7.5	5.4	4.2
SCHOLARSHIPS & FELLOWSHIPS	728	8.1	5.8	14.4
MANDATORY TRANSFERS: P & I	79	.9	.6	1.9
MANDATORY TRANSFERS: LOAN FUND	10	.1	.1	¯34.7
EDUCATIONAL & GENERAL EXPEND.	9,014	100.0	72.1	11.9
AUXILIARY EXPENDITURES	3,403		27.2	21.5
AUXILIARY TRANSFERS: P & I	84		.7	9.6
TOTAL AUXILIARIES	3,487		27.9	21.2
ALL EXPEND & MANDATORY TRANSFERS	12,500		100.0	14.3
NET REVENUES	361			89.8
ALL OTHER ADDITIONS	262			.1
ALL OTHER DEDUCTIONS	¯ 555			¯17.2
NET AFTER ALL EXPEND & TRANSFERS	68			419.7

NET REVENUE RATIO (TOTAL REVENUES LESS TOTAL EXP & TRANSFERS+TOTAL REVENUES)

1974	1.7
1975	2.8

FTE STUDENT ENROLLMENT, FALL 1974: 1,569 3.1 PCT CHANGE

SOURCE: AUDITED FINANCIAL STATEMENTS CODED TO NACUBO STANDARDS

TABLE 12
1975 CURRENT FUND REVENUES, EXPENDITURES AND TRANSFERS
CPEC, AICCU, GROUP 1

CURRENT FUND CATEGORY	1975 DOLLARS (000)	PERCENT OF E & G	PERCENT OF TOTAL	PERCENT CHANGE 74 TO 75
REVENUE SOURCES				
TUITION & FEES	27,609	31.1	22.3	13.7
STATE GOVERNMENT SOURCES	0	.0	.0	.0
FEDERAL GOVERNMENT SOURCES	35,891	40.4	29.0	12.7
PRIVATE GIFTS APPLIED	9,103	10.2	7.4	14.5
ENDOWMENT INCOME APPLIED	6,607	7.4	5.3	2.5
DEPT. SALES & SERVICES	5,200	5.8	4.2	3.0
CONTRIBUTED SERVICES	0	.0	.0	.0
OTHER REVENUES	4,494	5.1	3.6	22.3
EDUCATIONAL & GENERAL REV.	88,902	100.0	71.9	12.2
AUXILIARY ENTERPRISES	34,672		28.1	27.7
ALL REVENUES	123,574		100.0	16.2
EXPENDITURES, MANDATORY TRANSFERS				
INSTRUCTION	32,807	38.2	27.8	10.4
RESEARCH	22,749	26.5	19.3	11.9
PUBLIC SERVICE	2,584	3.0	2.2	9.8
ACADEMIC SUPPORT	6,093	7.1	5.2	9.9
STUDENT SERVICES	2,684	3.1	2.3	12.9
INSTITUTIONAL SUPPORT	7,240	8.4	6.1	6.0
PLANT OPERATION & MAINT.	5,551	6.5	4.7	6.7
SCHOLARSHIPS & FELLOWSHIPS	6,089	7.1	5.2	8.8
MANDATORY TRANSFERS: P & I	33	.0	.0	107.9
MANDATORY TRANSFERS: LOAN FUND	73	.1	.1	¯36.1
EDUCATIONAL & GENERAL EXPEND.	85,902	100.0	72.9	10.0
AUXILIARY EXPENDITURES	31,482		26.7	26.0
AUXILIARY TRANSFERS: P & I	471		.4	4.8
TOTAL AUXILIARIES	31,953		27.1	25.7
ALL EXPEND & MANDATORY TRANSFERS	117,854		100.0	13.9
NET REVENUES	5,720			100.0
ALL OTHER ADDITIONS	2,502			¯.6
ALL OTHER DEDUCTIONS	¯5,790			¯27.0
NET AFTER ALL EXPEND & TRANSFERS	2,432			197.6

NET REVENUE RATIO (TOTAL REVENUES LESS TOTAL EXP & TRANSFERS+TOTAL REVENUES)

1974	2.7
1975	4.6

FTE STUDENT ENROLLMENT, FALL 1974: 7,426 ¯1.4 PCT CHANGE

SOURCE: AUDITED FINANCIAL STATEMENTS CODED TO NACUBO STANDARDS

TABLE 13
1975 CURRENT FUND REVENUES, EXPENDITURES AND TRANSFERS
CPEC, AICCU, GROUP 2

CURRENT FUND CATEGORY	1975 DOLLARS (000)	PERCENT OF E & G	PERCENT OF TOTAL	PERCENT CHANGE 74 TO 75
REVENUE SOURCES				
TUITION & FEES	12,697	76.4	49.0	19.4
STATE GOVERNMENT SOURCES	0	.0	.0	.0
FEDERAL GOVERNMENT SOURCES	977	5.9	3.8	4.5
PRIVATE GIFTS APPLIED	2,131	12.8	8.2	20.9
ENDOWMENT INCOME APPLIED	130	.8	.5	7.3
DEPT. SALES & SERVICES	230	1.4	.9	⁻6.4
CONTRIBUTED SERVICES	39	.2	.2	⁻11.9
OTHER REVENUES	410	2.5	1.6	24.5
EDUCATIONAL & GENERAL REV.	16,614	100.0	64.1	18.1
AUXILIARY ENTERPRISES	9,309		35.9	17.8
ALL REVENUES	25,923		100.0	18.0
EXPENDITURES, MANDATORY TRANSFERS				
INSTRUCTION	6,522	40.5	25.4	11.0
RESEARCH	1,081	6.7	4.2	4.6
PUBLIC SERVICE	370	2.3	1.4	88.3
ACADEMIC SUPPORT	1,525	9.5	5.9	47.0
STUDENT SERVICES	780	4.8	3.0	24.1
INSTITUTIONAL SUPPORT	2,830	17.6	11.1	22.4
PLANT OPERATION & MAINT.	1,378	8.6	5.4	⁻7.3
SCHOLARSHIPS & FELLOWSHIPS	1,391	8.6	5.4	20.2
MANDATORY TRANSFERS: P & I	184	1.1	.7	⁻30.4
MANDATORY TRANSFERS: LOAN FUND	33	.2	.1	3.1
EDUCATIONAL & GENERAL EXPEND.	16,103	100.0	62.8	14.5
AUXILIARY EXPENDITURES	9,307		36.3	19.5
AUXILIARY TRANSFERS: P & I	239		.9	19.2
TOTAL AUXILIARIES	9,546		37.2	18.6
ALL EXPEND & MANDATORY TRANSFERS	25,649		100.0	16.0
NET REVENUES	274			285.8
ALL OTHER ADDITIONS	347			39.2
ALL OTHER DEDUCTIONS	⁻ 924			⁻61.2
NET AFTER ALL EXPEND & TRANSFERS	⁻ 303			35.0

NET REVENUE RATIO (TOTAL REVENUES LESS TOTAL EXP & TRANSFERS÷TOTAL REVENUES)

1974	⁻.7
1975	1.1

FTE STUDENT ENROLLMENT, FALL 1974: 4,412 6.4 PCT CHANGE

SOURCE: AUDITED FINANCIAL STATEMENTS CODED TO NACUBO STANDARDS

TABLE 14
1975 CURRENT FUND REVENUES, EXPENDITURES AND TRANSFERS
CPEC, AICCU, GROUP 3

CURRENT FUND CATEGORY	1975 DOLLARS (000)	PERCENT OF E & G	PERCENT OF TOTAL	PERCENT CHANGE 74 TO 75
REVENUE SOURCES				
TUITION & FEES	3,272	63.3	50.6	9.2
STATE GOVERNMENT SOURCES	0	.0	.0	.0
FEDERAL GOVERNMENT SOURCES	258	5.0	4.0	2.6
PRIVATE GIFTS APPLIED	864	16.7	13.4	1.2
ENDOWMENT INCOME APPLIED	501	9.7	7.7	1.4
DEPT. SALES & SERVICES	39	.7	.6	42.0
CONTRIBUTED SERVICES	0	.0	.0	.0
OTHER REVENUES	232	4.5	3.6	6.6
EDUCATIONAL & GENERAL REV.	5,164	100.0	79.9	6.7
AUXILIARY ENTERPRISES	1,296		20.1	7.2
ALL REVENUES	6,461		100.0	6.0
EXPENDITURES, MANDATORY TRANSFERS				
INSTRUCTION	2,097	39.5	31.7	8.1
RESEARCH	180	3.4	2.7	35.0
PUBLIC SERVICE	59	1.1	.9	37.4
ACADEMIC SUPPORT	466	8.8	7.0	12.7
STUDENT SERVICES	541	10.2	8.2	13.2
INSTITUTIONAL SUPPORT	898	16.9	13.6	8.4
PLANT OPERATION & MAINT.	530	10.0	8.0	9.5
SCHOLARSHIPS & FELLOWSHIPS	501	9.4	7.6	6.9
MANDATORY TRANSFERS: P & I	29	.5	.4	40.4
MANDATORY TRANSFERS: LOAN FUND	4	.1	.1	11.1
EDUCATIONAL & GENERAL EXPEND.	5,305	100.0	80.1	10.2
AUXILIARY EXPENDITURES	1,190		18.0	9.4
AUXILIARY TRANSFERS: P & I	126		1.9	.0
TOTAL AUXILIARIES	1,315		19.9	8.4
ALL EXPEND & MANDATORY TRANSFERS	6,620		100.0	9.9
NET REVENUES	⁻ 159			⁻863.3
ALL OTHER ADDITIONS	240			⁻43.6
ALL OTHER DEDUCTIONS	⁻ 258			27.0
NET AFTER ALL EXPEND & TRANSFERS	⁻ 178			⁻294.1

NET REVENUE RATIO (TOTAL REVENUES LESS TOTAL EXP & TRANSFERS÷TOTAL REVENUES)

1974	.3
1975	⁻2.5

FTE STUDENT ENROLLMENT, FALL 1974: 1,149 1.2 PCT CHANGE

SOURCE: AUDITED FINANCIAL STATEMENTS CODED TO NACUBO STANDARDS

TABLE 15
1975 CURRENT FUND REVENUES, EXPENDITURES AND TRANSFERS
CPEC, AICCU, GROUP 4

CURRENT FUND CATEGORY	1975 DOLLARS (000)	PERCENT OF E & G	PERCENT OF TOTAL	PERCENT CHANGE 74 TO 75
REVENUE SOURCES				
TUITION & FEES	3,534	75.7	57.3	15.3
STATE GOVERNMENT SOURCES	0	.0	.0	.0
FEDERAL GOVERNMENT SOURCES	249	5.3	4.0	49.2
PRIVATE GIFTS APPLIED	659	14.1	10.7	4.0
ENDOWMENT INCOME APPLIED	28	.6	.5	¯.6
DEPT. SALES & SERVICES	28	.6	.4	40.1
CONTRIBUTED SERVICES	67	1.4	1.1	1.0
OTHER REVENUES	103	2.2	1.7	24.1
EDUCATIONAL & GENERAL REV.	4,667	100.0	75.6	14.9
AUXILIARY ENTERPRISES	1,505		24.4	12.9
ALL REVENUES	6,172		100.0	14.4
EXPENDITURES, MANDATORY TRANSFERS				
INSTRUCTION	2,071	42.9	33.2	21.3
RESEARCH	12	.3	.2	¯17.3
PUBLIC SERVICE	11	.2	.2	93.3
ACADEMIC SUPPORT	263	5.5	4.2	20.2
STUDENT SERVICES	344	7.1	5.5	12.5
INSTITUTIONAL SUPPORT	965	20.0	15.5	10.6
PLANT OPERATION & MAINT.	392	8.1	6.3	9.0
SCHOLARSHIPS & FELLOWSHIPS	552	11.4	8.9	33.5
MANDATORY TRANSFERS: P & I	212	4.4	3.4	10.1
MANDATORY TRANSFERS: LOAN FUND	5	.1	.1	¯71.0
EDUCATIONAL & GENERAL EXPEND.	4,827	100.0	77.4	17.9
AUXILIARY EXPENDITURES	1,356		21.8	14.5
AUXILIARY TRANSFERS: P & I	51		.8	8.9
TOTAL AUXILIARIES	1,407		22.6	14.2
ALL EXPEND & MANDATORY TRANSFERS	6,234		100.0	17.1
NET REVENUES	¯62			¯109.1
ALL OTHER ADDITIONS	94			¯23.1
ALL OTHER DEDUCTIONS	¯ 152			15.0
NET AFTER ALL EXPEND & TRANSFERS	¯ 120			¯1020.1

NET REVENUE RATIO (TOTAL REVENUES LESS TOTAL EXP & TRANSFERS+TOTAL REVENUES) .

1974	1.3
1975	¯1.0

FTE STUDENT ENROLLMENT, FALL 1974: 1,491 5.1 PCT CHANGE

SOURCE: AUDITED FINANCIAL STATEMENTS CODED TO NACUBO STANDARDS

TABLE 16
1975 CURRENT FUND REVENUES, EXPENDITURES AND TRANSFERS
CPEC, AICCU, GROUP 5

CURRENT FUND CATEGORY	1975 DOLLARS (000)	PERCENT OF E & G	PERCENT OF TOTAL	PERCENT CHANGE 74 TO 75
REVENUE SOURCES				
TUITION & FEES	1,016	68.0	51.2	10.7
STATE GOVERNMENT SOURCES	0	.0	.0	.0
FEDERAL GOVERNMENT SOURCES	57	3.8	2.9	2.0
PRIVATE GIFTS APPLIED	295	19.8	14.9	¯5.4
ENDOWMENT INCOME APPLIED	14	1.0	.7	¯5.9
DEPT. SALES & SERVICES	13	.9	.7	¯19.9
CONTRIBUTED SERVICES	67	4.5	3.4	¯.3
OTHER REVENUES	32	2.1	1.6	¯23.9
EDUCATIONAL & GENERAL REV.	1,494	100.0	75.3	4.7
AUXILIARY ENTERPRISES	490		24.7	9.2
ALL REVENUES	1,984		100.0	5.8
EXPENDITURES, MANDATORY TRANSFERS				
INSTRUCTION	612	38.4	30.2	3.4
RESEARCH	0	.0	.0	.0
PUBLIC SERVICE	3	.2	.1	.0
ACADEMIC SUPPORT	108	6.8	5.3	22.6
STUDENT SERVICES	135	8.5	6.7	10.1
INSTITUTIONAL SUPPORT	383	24.1	18.9	.6
PLANT OPERATION & MAINT.	144	9.0	7.1	4.8
SCHOLARSHIPS & FELLOWSHIPS	152	9.5	7.5	16.0
MANDATORY TRANSFERS: P & I	55	3.5	2.7	27.8
MANDATORY TRANSFERS: LOAN FUND	1	.1	.1	200.0
EDUCATIONAL & GENERAL EXPEND.	1,593	100.0	78.7	6.6
AUXILIARY EXPENDITURES	409		20.2	6.7
AUXILIARY TRANSFERS: P & I	22		1.1	44.5
TOTAL AUXILIARIES	431		21.3	8.2
ALL EXPEND & MANDATORY TRANSFERS	2,023		100.0	6.9
NET REVENUES	¯40			¯121.1
ALL OTHER ADDITIONS	102			487.3
ALL OTHER DEDUCTIONS	¯88			¯217.7
NET AFTER ALL EXPEND & TRANSFERS	¯25			11.1

NET REVENUE RATIO (TOTAL REVENUES LESS TOTAL EXP & TRANSFERS+TOTAL REVENUES)

1974	¯1.0
1975	¯2.0

FTE STUDENT ENROLLMENT, FALL 1974: 491 5.1 PCT CHANGE

SOURCE: AUDITED FINANCIAL STATEMENTS CODED TO NACUBO STANDARDS

TABLE 17
1975 CURRENT FUND REVENUES, EXPENDITURES AND TRANSFERS
CPEC, & AICCU, GROUP 6

CURRENT FUND CATEGORY	1975 DOLLARS (000)	PERCENT OF E & G	PERCENT OF TOTAL	PERCENT CHANGE 74 TO 75
REVENUE SOURCES				
TUITION & FEES	1,325	76.1	71.9	15.6
STATE GOVERNMENT SOURCES	0	.0	.0	.0
FEDERAL GOVERNMENT SOURCES	97	5.6	5.2	30.8
PRIVATE GIFTS APPLIED	150	8.6	8.2	¯4.9
ENDOWMENT INCOME APPLIED	10	.6	.6	¯1.7
DEPT. SALES & SERVICES	90	5.2	4.9	18.7
CONTRIBUTED SERVICES	0	.0	.0	.0
OTHER REVENUES	69	3.9	3.7	60.8
EDUCATIONAL & GENERAL REV.	1,741	100.0	94.5	15.5
AUXILIARY ENTERPRISES	102		5.5	14.1
ALL REVENUES	1,842		100.0	15.5
EXPENDITURES, MANDATORY TRANSFERS				
INSTRUCTION	725	45.1	42.6	17.0
RESEARCH	5	.3	.3	13.5
PUBLIC SERVICE	2	.1	.1	200.0
ACADEMIC SUPPORT	110	6.8	6.5	3.5
STUDENT SERVICES	95	5.9	5.6	18.4
INSTITUTIONAL SUPPORT	368	22.9	21.6	16.5
PLANT OPERATION & MAINT.	145	9.0	8.5	22.9
SCHOLARSHIPS & FELLOWSHIPS	141	8.7	8.3	27.9
MANDATORY TRANSFERS: P & I	15	.9	.9	36.4
MANDATORY TRANSFERS: LOAN FUND	2	.1	.1	¯83.3
EDUCATIONAL & GENERAL EXPEND.	1,609	100.0	94.4	16.8
AUXILIARY EXPENDITURES	94		5.5	11.6
AUXILIARY TRANSFERS: P & I	1		.1	.0
TOTAL AUXILIARIES	95		5.6	11.5
ALL EXPEND & MANDATORY TRANSFERS	1,704		100.0	16.5
NET REVENUES	138			4.4
ALL OTHER ADDITIONS	20			¯37.5
ALL OTHER DEDUCTIONS	- 146			57.0
NET AFTER ALL EXPEND & TRANSFERS	13			107.2

NET REVENUE RATIO (TOTAL REVENUES LESS TOTAL EXP & TRANSFERS+TOTAL REVENUES)

1974	8.3
1975	7.5

FTE STUDENT ENROLLMENT, FALL 1974: 701 2.2 PCT CHANGE

SOURCE: AUDITED FINANCIAL STATEMENTS CODED TO NACUBO STANDARDS

TABLE 18
1975 CURRENT FUND REVENUES, EXPENDITURES AND TRANSFERS
CPEC, GROUP 7

CURRENT FUND CATEGORY	1975 DOLLARS (000)	PERCENT OF E & G	PERCENT OF TOTAL	PERCENT CHANGE 74 TO 75
REVENUE SOURCES				
TUITION & FEES	169	67.2	66.4	28.4
STATE GOVERNMENT SOURCES	0	.0	.0	.0
FEDERAL GOVERNMENT SOURCES	5	2.0	2.0	¯81.3
PRIVATE GIFTS APPLIED	75	29.9	29.5	13.9
ENDOWMENT INCOME APPLIED	0	.0	.0	.0
DEPT. SALES & SERVICES	0	.0	.0	.0
CONTRIBUTED SERVICES	0	.0	.0	.0
OTHER REVENUES	2	.9	.9	¯8.3
EDUCATIONAL & GENERAL REV.	251	100.0	98.7	10.0
AUXILIARY ENTERPRISES	3		1.3	60.0
ALL REVENUES	255		100.0	11.3
EXPENDITURES, MANDATORY TRANSFERS				
INSTRUCTION	99	42.4	41.9	.4
RESEARCH	0	.0	.0	.0
PUBLIC SERVICE	0	.1	.1	.0
ACADEMIC SUPPORT	26	11.3	11.2	25.7
STUDENT SERVICES	20	8.6	8.5	1.0
INSTITUTIONAL SUPPORT	68	29.0	28.7	31.0
PLANT OPERATION & MAINT.	14	5.8	5.8	17.2
SCHOLARSHIPS & FELLOWSHIPS	4	1.9	1.9	¯15.4
MANDATORY TRANSFERS: P & I	1	.4	.4	¯54.5
MANDATORY TRANSFERS: LOAN FUND	1	.3	.3	100.0
EDUCATIONAL & GENERAL EXPEND.	233	100.0	98.7	10.6
AUXILIARY EXPENDITURES	3		1.3	66.7
AUXILIARY TRANSFERS: P & I	0		.0	.0
TOTAL AUXILIARIES	3		1.3	66.7
ALL EXPEND & MANDATORY TRANSFERS	236		100.0	11.1
NET REVENUES	19			13.3
ALL OTHER ADDITIONS	0			¯100.0
ALL OTHER DEDUCTIONS	¯3			71.7
NET AFTER ALL EXPEND & TRANSFERS	16			¯6.0

NET REVENUE RATIO (TOTAL REVENUES LESS TOTAL EXP & TRANSFERS+TOTAL REVENUES)

1974	7.3
1975	7.4

FTE STUDENT ENROLLMENT, FALL 1974: 120 ¯2.8 PCT CHANGE

SOURCE: AUDITED FINANCIAL STATEMENTS CODED TO NACUBO STANDARDS

TABLE 19
1975 CURRENT FUND REVENUES, EXPENDITURES AND TRANSFERS
CPEC, GROUPS 8 AND 9

CURRENT FUND CATEGORY	1975 DOLLARS (000)	PERCENT OF E & G	PERCEN OF TOTAL
REVENUE SOURCES			
TUITION & FEES	349	58.7	51.
STATE GOVERNMENT SOURCES	0	.0	.
FEDERAL GOVERNMENT SOURCES	37	6.3	5.
PRIVATE GIFTS APPLIED	103	17.3	15
ENDOWMENT INCOME APPLIED	62	10.5	9
DEPT. SALES & SERVICES	9	1.6	1.
CONTRIBUTED SERVICES	13	2.2	1.
OTHER REVENUES	20	3.4	3
EDUCATIONAL & GENERAL REV.	595	100.0	87.
AUXILIARY ENTERPRISES	85		12.
ALL REVENUES	680		100.
EXPENDITURES, MANDATORY TRANSFERS			
INSTRUCTION	235	40.0	36.
RESEARCH	0	.0	.
PUBLIC SERVICE	12	2.1	1.
ACADEMIC SUPPORT	28	4.7	4
STUDENT SERVICES	38	6.4	5
INSTITUTIONAL SUPPORT	115	19.6	17.
PLANT OPERATION & MAINT.	68	11.6	10.
SCHOLARSHIPS & FELLOWSHIPS	46	7.9	7.
MANDATORY TRANSFERS: P & I	45	7.7	6.
MANDATORY TRANSFERS: LOAN FUND	1	.1	
EDUCATIONAL & GENERAL EXPEND.	588	100.0	90.
AUXILIARY EXPENDITURES	58		9.
AUXILIARY TRANSFERS: P & I	1		.
TOTAL AUXILIARIES	60		9
ALL EXPEND & MANDATORY TRANSFERS	648		100.
NET REVENUES	32		
ALL OTHER ADDITIONS	64		
ALL OTHER DEDUCTIONS	-71		
NET AFTER ALL EXPEND & TRANSFERS	25		

NET REVENUE RATIO (TOTAL REVENUES LESS TOTAL EXP & TRANSFERS+TOT

1974	6.0
1975	4.7

FTE STUDENT ENROLLMENT, FALL 1974: 204 11.1 PCT CHANGE

SOURCE: AUDITED FINANCIAL STATEMENTS CODED TO NACUBO STANDARDS

TABLE 20
AVERAGE CURRENT FUND REVENUE & EXPENDITURE DOLLARS 1974 AND 1975 (000)
CPEC AND AICCU GROUPS (PAGE 1 OF 3)

GROUP NUMBER	1		2		3		4	
	1974	1975	1974	1975	1974	1975	1974	1975
REVENUES								
TUITION & FEES	24,200	27,609	10,633	12,697	2,995	3,272	3,065	3,534
STATE GOVERNMENT	0	0	0	0	0	0	0	0
ALL GOVERNMENT	31,856	35,891	935	977	252	258	167	249
PRIVATE GIFTS, GRANTS	7,953	9,103	1,763	2,131	854	864	633	659
ENDOWMENT INCOME	6,449	6,607	121	130	494	501	28	28
SALES & SERVICES	5,088	5,200	246	230	27	39	28	28
CONTRIBUTED SERVICES	0	0	44	39	0	0	66	67
OTHER REVENUE	3,673	4,494	330	410	217	232	83	103
EDUC & GENERAL SUBTOTAL	79,217	88,902	14,071	16,614	4,838	5,164	4,062	4,667
AUXILIARY ENTERPRISES	27,157	34,672	7,901	9,309	1,209	1,296	1,333	1,505
TOTAL REVENUES	106,373	123,574	21,973	25,923	6,047	6,461	5,395	6,172
EXPENDITURES								
INSTRUCTION	29,721	32,807	5,878	6,522	1,939	2,097	1,707	2,071
RESEARCH	20,337	22,749	1,034	1,081	134	180	15	12
PUBLIC SERVICE	2,353	2,584	197	370	43	59	5	11
ACADEMIC SUPPORT	5,543	6,093	1,038	1,525	414	466	219	263
STUDENT SERVICES	2,377	2,684	629	780	478	541	306	344
INSTITUTIONAL SUPPORT	6,829	7,240	2,319	2,838	829	898	872	965
PLANT OPS & MAINTENANCE	5,201	5,551	1,486	1,378	484	530	359	392
SCHOLARSHIPS, FELLOWSHIPS	5,597	6,089	1,158	1,391	469	501	414	552
P & I MANDATORY TRANSFERS	16	33	299	184	20	29	180	212
LOAN FUND MANDATORY TRANS	114	73	32	33	4	4	17	5
EDUC & GENERAL SUBTOTAL	78,084	85,902	14,069	16,103	4,813	5,305	4,094	4,827
AUXILIARY ENTERPRISES	24,979	31,482	7,851	9,307	1,087	1,190	1,185	1,356
AUXILIARY P & I	450	471	200	239	126	126	47	51
AUXILIARIES SUBTOTAL	25,429	31,953	8,052	9,546	1,213	1,315	1,232	1,407
TOTAL EXP & MAND TRANS	103,513	117,854	22,120	25,649	6,026	6,620	5,325	6,234
NET REVENUES	2,861	5,720	-148	274	21	-159	70	-62
OTHER ADDITIONS	2,518	2,502	249	347	425	240	123	94
OTHER DEDUCTIONS	-4,561	-5,790	-573	-924	-354	-258	-179	-152
NET OTHER TRANSFERS	-2,043	-3,208	-324	-577	71	-19	-57	-58
NET AFTER ALL EXP.TRANS	817	2,432	-472	-303	92	-178	13	-120
OTHER FINANCIAL INDICATORS								
BALANCE DUE PHYSICAL PLNT	12,825	10,110	7,891	10,047	2,708	2,561	3,556	3,804
INTEREST ON PHYSICAL PLNT	461	720	391	401	96	108	144	157
INVESTMENT PHYSICAL PLNT	143,837	156,828	20,771	37,599	14,841	15,237	10,077	10,614
ENDOWMENT BOOK VALUE	141,527	143,774	3,893	6,637	12,059	12,465	776	853
ENDOWMENT MARKET VALUE	120,465	146,433	3,131	6,563	11,647	12,929	579	696
ENDOWMENT YIELD	6,431	6,773	149	305	527	562	23	22
QUASI ENDOWMENT F B	23,053	22,105	870	1,301	3,026	2,776	271	330
TOTAL UNRESTRICTED F B	36,668	38,829	149	250	6,322	6,331	-37	-110
PRIOR YEAR FTE	7,530	7,426	4,147	4,412	1,135	1,149	1,410	1,491

SOURCE: AUDITED FINANCIAL STATEMENTS CODED TO NACUBO STANDARDS

TABLE 20
AVERAGE CURRENT FUND REVENUE & EXPENDITURE DOLLARS 1974 AND 1975 (000)
CPEC AND AICCU GROUPS (PAGE 2 OF 2)

GROUP NUMBER	5		6		7		8 & 9	
	1974	1975	1974	1975	1974	1975	1974	1975
REVENUES								
TUITION & FEES	918	1,016	1,146	1,325	132	169	263	349
STATE GOVERNMENT	0	0	0	0	0	0	0	0
ALL GOVERNMENT	56	57	74	97	27	5	22	37
PRIVATE GIFTS, GRANTS	312	295	158	150	66	75	77	103
ENDOWMENT INCOME	15	14	11	10	0	0	60	62
SALES & SERVICES	16	13	76	90	0	0	17	9
CONTRIBUTED SERVICES	67	67	0	0	0	0	0	13
OTHER REVENUE	42	32	43	69	2	2	16	20
EDUC & GENERAL SUBTOTAL	1,426	1,494	1,507	1,741	227	251	456	595
AUXILIARY ENTERPRISES	448	490	89	102	2	3	69	85
TOTAL REVENUES	1,875	1,984	1,596	1,842	229	255	524	680
EXPENDITURES								
INSTRUCTION	591	612	620	725	98	99	162	235
RESEARCH	0	0	5	5	0	0	0	0
PUBLIC SERVICE	0	3	1	2	0	0	14	12
ACADEMIC SUPPORT	88	108	106	110	21	26	25	28
STUDENT SERVICES	123	135	80	95	20	20	36	38
INSTITUTIONAL SUPPORT	381	383	316	368	52	68	100	115
PLANT OPS & MAINTENANCE	137	144	118	145	12	14	54	68
SCHOLARSHIPS, FELLOWSHIPS	131	152	110	141	5	4	41	46
P & I MANDATORY TRANSFERS	43	55	11	15	2	1	11	45
LOAN FUND MANDATORY TRANS	0	1	10	2	0	1	1	1
EDUC & GENERAL SUBTOTAL	1,494	1,593	1,378	1,609	210	233	444	588
AUXILIARY ENTERPRISES	383	409	84	94	2	3	48	58
AUXILIARY P & I	15	22	1	1	0	0	2	1
AUXILIARIES SUBTOTAL	398	431	85	95	2	3	49	60
TOTAL EXP & MAND TRANS	1,893	2,023	1,463	1,704	212	236	493	648
NET REVENUES	¯18	¯40	133	138	17	19	31	32
OTHER ADDITIONS	17	102	33	20	11	0	1	64
OTHER DEDUCTIONS	¯20	¯80	¯ 340	¯ 146	¯11	¯3	¯16	¯71
NET OTHER TRANSFERS	¯10	15	¯ 307	¯ 126	0	¯3	¯15	¯8
NET AFTER ALL EXP.TRANS	¯20	¯25	¯ 175	13	17	16	16	25
OTHER FINANCIAL INDICATORS								
BALANCE DUE PHYSICAL PLNT	1,434	1,431	1,319	784	11	37	283	366
INTEREST ON PHYSICAL PLNT	39	50	9	30	0	3	10	18
INVESTMENT PHYSICAL PLNT	4,829	4,703	1,706	2,393	82	116	860	971
ENDOWMENT BOOK VALUE	343	320	513	517	6	6	835	737
ENDOWMENT MARKET VALUE	131	232	486	512	6	6	730	796
ENDOWMENT YIELD	11	11	11	11	0	0	42	41
QUASI ENDOWMENT F B	0	0	140	139	5	5	0	0
TOTAL UNRESTRICTED F B	¯ 109	¯ 162	572	399	¯9	¯2	632	690
PRIOR YEAR FTE	467	491	686	701	124	120	183	204

SOURCE: AUDITED FINANCIAL STATEMENTS CODED TO NACUBO STANDARDS

TABLE 21
1975 AVERAGE CURRENT FUND REVENUES, EXPENDITURES AND TRANSFERS
AAC ALL INSTITUTIONS (94)

DOLLAR SUM	1975 DOLLARS (000)	PERCENT OF SUBTOTAL	PERCENT OF TOTAL	PERCENT CHANGE 74 TO 75
REVENUE SOURCES				
TUITION & FEES	$7,071	64.4	50.7	7.0
STATE GOVERNMENT SOURCES	332	2.7	2.1	30.0
ALL GOVERNMENT SOURCES	1,619	13.3	10.4	11.6
PRIVATE GIFTS APPLIED	1,163	9.5	7.5	10.2
ENDOWMENT INCOME APPLIED	468	3.8	3.0	7.6
DEPT SALES & SERVICES	194	1.6	1.3	8.4
CONTRIBUTED SERVICES	28	.2	.2	3.6
OTHER REVENUES	538	4.4	3.5	14.4
EDUCATIONAL & GENERAL REV.	12,215	100.0	78.7	9.4
AUXILIARY ENTERPRISES	3,308		21.3	12.0
ALL REVENUES	$15,523		100.0	10.0
EXPENDITURES, MANDATORY TRANSFERS				
INSTRUCTION	$5,090	42.9	33.5	11.1
RESEARCH	873	7.4	5.7	2.9
PUBLIC SERVICE	85	.7	.6	1.2
ACADEMIC SUPPORT	941	7.9	6.2	11.4
STUDENT SERVICES	728	6.1	4.8	10.7
INSTITUTIONAL SUPPORT	1,672	14.1	11.0	8.5
PLANT OPERATION & MAINT.	1,176	9.9	7.7	12.9
SCHOLARSHIPS & FELLOWSHIPS	1,066	9.0	7.0	11.0
MANDATORY TRNSFRS: P & I	217	1.8	1.4	49.4
MANDATORY TRNSFRS:LOAN FUND	16	.1	.1	-9.0
EDUCATIONAL & GENERAL EXPEND.	11,862	100.0	78.0	10.6
AUXILIARY EXPENDITURES	3,141		20.7	12.6
AUXILIARY TRNSFRS: P & I	208		1.4	-.0
ALL EXPEND & MANDATORY TRANS.	$15,212		100.0	10.9
NET REVENUES	$311			-10.4
ALL OTHER ADDITIONS	250			60.0
ALL OTHER DEDUCTIONS	506			5.3
NET AFTER ALL EXPEND & TRANSFERS	$54			76.7

	1975	1974	
NET REVENUE RATIO	2.0	2.7	
REVENUE/NET AFTER ALL EXPENDITURES & TRANSFERS RATIO	.4	.2	
FTE ENROLLMENT	3,267		.42

BASED ON STANDARD CODING OF AUDITED FINANCIAL STATEMENTS
PREPARED FOR THE AMERICAN ASSOCIATION OF COLLEGES
BOWEN/MINTER STUDY OF PRIVATE HIGHER EDUCATION MARCH 1977

TABLE 22
1975 AVERAGE CURRENT FUND REVENUES, EXPENDITURES AND TRANSFERS
AAC GROUP 1 DOCTORAL-GRANTING UNIVERSITIES (8)

DOLLAR SUM	1975 DOLLARS (000)	PERCENT OF SUBTOTAL	PERCENT OF TOTAL	PERCENT CHANGE 74 TO 75
REVENUE SOURCES				
TUITION & FEES	$18,692	58.9	45.2	8.8
STATE GOVERNMENT SOURCES	936	2.9	2.3	52.8
ALL GOVERNMENT SOURCES	5,708	18.0	13.8	10.4
PRIVATE GIFTS APPLIED	3,058	9.6	7.4	14.9
ENDOWMENT INCOME APPLIED	870	2.7	2.1	8.4
DEPT SALES & SERVICES	732	2.3	1.8	12.6
CONTRIBUTED SERVICES	0	.0	.0	.0
OTHER REVENUES	1,755	5.5	4.2	21.3
EDUCATIONAL & GENERAL REV.	31,750	100.0	76.8	11.3
AUXILIARY ENTERPRISES	9,580		23.2	13.5
ALL REVENUES	$41,331		100.0	11.8
EXPENDITURES, MANDATORY TRANSFERS				
INSTRUCTION	$13,603	44.5	33.9	13.4
RESEARCH	3,311	10.8	8.3	1.9
PUBLIC SERVICE	277	.9	.7	-11.0
ACADEMIC SUPPORT	2,496	8.2	6.2	10.0
STUDENT SERVICES	1,460	4.8	3.6	14.5
INSTITUTIONAL SUPPORT	3,644	11.9	9.1	6.4
PLANT OPERATION & MAINT.	2,798	9.1	7.0	13.8
SCHOLARSHIPS & FELLOWSHIPS	2,410	7.9	6.0	8.6
MANDATORY TRNSFRS: P & I	550	1.8	1.4	132.6
MANDATORY TRNSFRS:LOAN FUND	32	.1	.1	-17.5
EDUCATIONAL & GENERAL EXPEND.	30,581	100.0	76.2	11.3
AUXILIARY EXPENDITURES	9,178		22.9	12.9
AUXILIARY TRNSFRS: P & I	358		.9	-.2
ALL EXPEND & MANDATORY TRANS.	$40,117		100.0	11.6
NET REVENUES	$1,214			21.8
ALL OTHER ADDITIONS	464			45.2
ALL OTHER DEDUCTIONS	1,493			-9.5
NET AFTER ALL EXPEND & TRANSFERS	$185			495.7

	1975	1974	
NET REVENUE RATIO	2.9	2.7	
REVENUE/NET AFTER ALL EXPENDITURES & TRANSFERS RATIO	.4	.1	
FTE ENROLLMENT	7,106		1.24

BASED ON STANDARD CODING OF AUDITED FINANCIAL STATEMENTS
PREPARED FOR THE AMERICAN ASSOCIATION OF COLLEGES
BOWEN/MINTER STUDY OF PRIVATE HIGHER EDUCATION MARCH 1977

TABLE 23
1975 AVERAGE CURRENT FUND REVENUES, EXPENDITURES AND TRANSFERS
AAC GROUP 2 COMPREHENSIVE UNIVERSITIES AND COLLEGES (31)

DOLLAR SUM	1975 DOLLARS (000)	PERCENT OF SUBTOTAL	PERCENT OF TOTAL	PERCENT CHANGE 74 TO 75
REVENUE SOURCES				
TUITION & FEES	$8,463	73.8	61.0	6.5
STATE GOVERNMENT SOURCES	334	2.9	2.4	25.4
ALL GOVERNMENT SOURCES	950	8.3	6.9	16.1
PRIVATE GIFTS APPLIED	825	7.2	5.9	5.4
ENDOWMENT INCOME APPLIED	428	3.7	3.1	5.8
DEPT SALES & SERVICES	74	.6	.5	¯11.4
CONTRIBUTED SERVICES	63	.6	.5	6.9
OTHER REVENUES	324	2.8	2.3	2.8
EDUCATIONAL & GENERAL REV.	11,469	100.0	82.6	7.4
AUXILIARY ENTERPRISES	2,408		17.4	10.9
ALL REVENUES	$13,876		100.0	8.0
EXPENDITURES, MANDATORY TRANSFERS				
INSTRUCTION	$4,733	42.5	34.4	9.3
RESEARCH	533	4.8	3.9	7.8
PUBLIC SERVICE	53	.5	.4	57.2
ACADEMIC SUPPORT	888	8.0	6.5	12.3
STUDENT SERVICES	703	6.3	5.1	7.0
INSTITUTIONAL SUPPORT	1,749	15.7	12.7	10.8
PLANT OPERATION & MAINT.	1,171	10.5	8.5	12.2
SCHOLARSHIPS & FELLOWSHIPS	1,084	9.7	7.9	14.0
MANDATORY TRNSFRS: P & I	205	1.8	1.5	4.9
MANDATORY TRNSFRS:LOAN FUND	22	.2	.2	12.0
EDUCATIONAL & GENERAL EXPEND.	11,142	100.0	81.1	10.4
AUXILIARY EXPENDITURES	2,311		16.8	14.0
AUXILIARY TRNSFRS: P & I	291		2.1	.7
ALL EXPEND & MANDATORY TRANS.	$13,744		100.0	10.7
NET REVENUES	$132			¯67.3
ALL OTHER ADDITIONS	196			40.8
ALL OTHER DEDUCTIONS	372			23.3
NET AFTER ALL EXPEND & TRANSFERS	$¯44			¯145.8

	1975	1974	
NET REVENUE RATIO	.9	3.1	
REVENUE/NET AFTER ALL EXPENDITURES & TRANSFERS RATIO	.3	.7	
FTE ENROLLMENT	3,813		¯.39

BASED ON STANDARD CODING OF AUDITED FINANCIAL STATEMENTS
PREPARED FOR THE AMERICAN ASSOCIATION OF COLLEGES
BOWEN/MINTER STUDY OF PRIVATE HIGHER EDUCATION MARCH 1977

TABLE 24
1975 AVERAGE CURRENT FUND REVENUES, EXPENDITURES AND TRANSFERS
AAC GROUP 4 LIBERAL ARTS COLLEGES II (32)

DOLLAR SUM	1975 DOLLARS (000)	PERCENT OF SUBTOTAL	PERCENT OF TOTAL	PERCENT CHANGE 74 TO 75
REVENUE SOURCES				
TUITION & FEES	$1,844	63.4	48.3	9.3
STATE GOVERNMENT SOURCES	57	2.0	1.5	5.6
ALL GOVERNMENT SOURCES	291	10.0	7.6	12.0
PRIVATE GIFTS APPLIED	464	16.0	12.2	9.2
ENDOWMENT INCOME APPLIED	102	3.5	2.7	22.3
DEPT SALES & SERVICES	41	1.4	1.1	13.3
CONTRIBUTED SERVICES	15	.5	.4	¯10.2
OTHER REVENUES	94	3.2	2.5	¯4.6
EDUCATIONAL & GENERAL REV.	2,908	100.0	76.2	9.3
AUXILIARY ENTERPRISES	910		23.8	8.8
ALL REVENUES	$3,818		100.0	9.2
EXPENDITURES, MANDATORY TRANSFERS				
INSTRUCTION	$1,057	35.9	27.8	5.4
RESEARCH	13	.4	.3	¯40.0
PUBLIC SERVICE	20	.7	.5	22.3
ACADEMIC SUPPORT	206	7.0	5.4	20.3
STUDENT SERVICES	326	11.0	8.6	8.4
INSTITUTIONAL SUPPORT	595	20.2	15.7	11.0
PLANT OPERATION & MAINT.	321	10.9	8.4	13.5
SCHOLARSHIPS & FELLOWSHIPS	336	11.4	8.8	15.5
MANDATORY TRNSFRS: P & I	72	2.4	1.9	16.1
MANDATORY TRNSFRS:LOAN FUND	3	.1	.1	¯34.1
EDUCATIONAL & GENERAL EXPEND.	2,949	100.0	77.6	9.7
AUXILIARY EXPENDITURES	794		20.9	8.4
AUXILIARY TRNSFRS: P & I	57		1.5	¯.7
ALL EXPEND & MANDATORY TRANS.	$3,801		100.0	9.2
NET REVENUES	$18			.9
ALL OTHER ADDITIONS	43			¯27.5
ALL OTHER DEDUCTIONS	80			19.8
NET AFTER ALL EXPEND & TRANSFERS	$¯19			¯269.4

	1975	1974	
NET REVENUE RATIO	.5	.5	
REVENUE/NET AFTER ALL EXPENDITURES & TRANSFERS RATIO	.5	.3	
FTE ENROLLMENT	938		.77

BASED ON STANDARD CODING OF AUDITED FINANCIAL STATEMENTS
PREPARED FOR THE AMERICAN ASSOCIATION OF COLLEGES
BOWEN/MINTER STUDY OF PRIVATE HIGHER EDUCATION MARCH 1977

II. THE MAGNITUDE OF CURRENT FUNDS FLOW

C. Average Dollars Per FTE Student, All Institutions and by Groups.

TABLE 25
1975 CURRENT FUND REVENUES, EXPENDITURES AND TRANSFERS
CPEC, AICCU INDEPENDENT COLLEGES AND UNIVERSITIES (60)

CURRENT FUND CATEGORY	1975 DOLLARS	PERCENT OF E & G	PERCENT OF TOTAL	PERCENT CHANGE 74 TO 75
REVENUE SOURCES				
TUITION & FEES	2,893	49.3	35.3	12.0
STATE GOVERNMENT SOURCES	0	.0	.0	.0
FEDERAL GOVERNMENT SOURCES	1,485	25.3	18.1	9.2
PRIVATE GIFTS APPLIED	696	11.9	8.5	8.7
ENDOWMENT INCOME APPLIED	311	5.3	3.8	¯.7
DEPT. SALES & SERVICES	230	3.9	2.8	.6
CONTRIBUTED SERVICES	17	.3	.2	3.1
OTHER REVENUES	241	4.1	2.9	17.6
EDUCATIONAL & GENERAL REV.	5,874	100.0	71.7	9.9
AUXILIARY ENTERPRISES	2,323		28.3	18.3
ALL REVENUES	8,197		100.0	12.1
EXPENDITURES, MANDATORY TRANSFERS				
INSTRUCTION	2,264	39.4	28.4	8.2
RESEARCH	951	16.6	11.9	8.1
PUBLIC SERVICE	132	2.3	1.7	18.2
ACADEMIC SUPPORT	434	7.5	5.4	15.2
STUDENT SERVICES	266	4.6	3.3	11.6
INSTITUTIONAL SUPPORT	745	13.0	9.3	8.3
PLANT OPERATION & MAINT.	431	7.5	5.4	1.0
SCHOLARSHIPS & FELLOWSHIPS	464	8.1	5.8	11.0
MANDATORY TRANSFERS: P & I	50	.9	.6	¯1.2
MANDATORY TRANSFERS: LOAN FUND	6	.1	.1	¯36.7
EDUCATIONAL & GENERAL EXPEND.	5,744	100.0	72.1	8.5
AUXILIARY EXPENDITURES	2,168		27.2	17.8
AUXILIARY TRANSFERS: P & I	54		.7	6.3
TOTAL AUXILIARIES	2,222		27.9	17.5
ALL EXPEND & MANDATORY TRANSFERS	7,966		100.0	10.9
NET REVENUES	230			84.1
ALL OTHER ADDITIONS	167			¯3.0
ALL OTHER DEDUCTIONS	¯ 354			¯13.7
NET AFTER ALL EXPEND & TRANSFERS	43			410.1

NET REVENUE RATIO (TOTAL REVENUES LESS TOTAL EXP & TRANSFERS+TOTAL REVENUES)
1974 1.7
1975 2.8

FTE STUDENT ENROLLMENT, FALL 1974: 1,569 3.1 PCT CHANGE

SOURCE: AUDITED FINANCIAL STATEMENTS CODED TO NACUBO STANDARDS

TABLE 26
1975 CURRENT FUND REVENUES, EXPENDITURES AND TRANSFERS
CPEC, AICCU, GROUP 1

CURRENT FUND CATEGORY	1975 DOLLARS	PERCENT OF E & G	PERCENT OF TOTAL	PERCENT CHANGE 74 TO 75
REVENUE SOURCES				
TUITION & FEES	3,710	31.1	22.3	15.3
STATE GOVERNMENT SOURCES	0	.0	.0	.0
FEDERAL GOVERNMENT SOURCES	4,833	40.4	29.0	14.2
PRIVATE GIFTS APPLIED	1,226	10.2	7.4	16.1
ENDOWMENT INCOME APPLIED	890	7.4	5.3	3.9
DEPT. SALES & SERVICES	700	5.8	4.2	5.3
CONTRIBUTED SERVICES	0	.0	.0	.0
OTHER REVENUES	605	5.1	3.6	24.1
EDUCATIONAL & GENERAL REV.	11,972	100.0	71.9	13.0
AUXILIARY ENTERPRISES	4,669		28.1	29.5
ALL REVENUES	16,641		100.0	17.8
EXPENDITURES, MANDATORY TRANSFERS				
INSTRUCTION	4,410	38.2	27.8	11.9
RESEARCH	3,064	26.5	19.3	13.4
PUBLIC SERVICE	340	3.0	2.2	11.3
ACADEMIC SUPPORT	820	7.1	5.2	11.5
STUDENT SERVICES	361	3.1	2.3	14.5
INSTITUTIONAL SUPPORT	975	8.4	6.1	7.5
PLANT OPERATION & MAINT.	740	6.5	4.7	8.2
SCHOLARSHIPS & FELLOWSHIPS	820	7.1	5.2	10.3
MANDATORY TRANSFERS: P & I	4	.0	.0	110.0
MANDATORY TRANSFERS: LOAN FUND	10	.1	.1	¯35.2
EDUCATIONAL & GENERAL EXPEND.	11,568	100.0	72.9	11.5
AUXILIARY EXPENDITURES	4,240		26.7	27.8
AUXILIARY TRANSFERS: P & I	63		.4	6.2
TOTAL AUXILIARIES	4,303		27.1	27.4
ALL EXPEND & MANDATORY TRANSFERS	15,871		100.0	15.4
NET REVENUES	770			102.8
ALL OTHER ADDITIONS	337			.8
ALL OTHER DEDUCTIONS	¯ 780			¯20.7
NET AFTER ALL EXPEND & TRANSFERS	327			201.7

NET REVENUE RATIO (TOTAL REVENUES LESS TOTAL EXP & TRANSFERS+TOTAL REVENUES)
1974 2.7
1975 4.6

FTE STUDENT ENROLLMENT, FALL 1974: 7,426 ¯1.4 PCT CHANGE

SOURCE: AUDITED FINANCIAL STATEMENTS CODED TO NACUBO STANDARDS

TABLE 27
1975 CURRENT FUND REVENUES, EXPENDITURES AND TRANSFERS
CPEC, AICCU, GROUP 2

CURRENT FUND CATEGORY	1975 DOLLARS	PERCENT OF E & G	PERCENT OF TOTAL	PERCENT CHANGE, 74 TO 75
REVENUE SOURCES				
TUITION & FEES	2,878	76.4	49.0	12.2
STATE GOVERNMENT SOURCES	0	.0	.0	.0
FEDERAL GOVERNMENT SOURCES	221	5.9	3.8	-1.8
PRIVATE GIFTS APPLIED	483	12.8	8.2	13.6
ENDOWMENT INCOME APPLIED	29	.8	.5	-.9
DEPT. SALES & SERVICES	52	1.4	.9	-12.0
CONTRIBUTED SERVICES	9	.2	.2	-17.2
OTHER REVENUES	93	2.5	1.6	17.0
EDUCATIONAL & GENERAL REV.	3,766	100.0	64.1	11.0
AUXILIARY ENTERPRISES	2,110		35.9	10.7
ALL REVENUES	5,876		100.0	10.9
EXPENDITURES, MANDATORY TRANSFERS				
INSTRUCTION	1,478	40.5	25.4	4.3
RESEARCH	245	6.7	4.2	-1.7
PUBLIC SERVICE	84	2.3	1.4	77.0
ACADEMIC SUPPORT	346	9.5	[illegible]	38.1
STUDENT SERVICES	177	4.8	3.0	16.6
INSTITUTIONAL SUPPORT	643	17.6	11.1	15.0
PLANT OPERATION & MAINT.	312	8.6	5.4	-12.0
SCHOLARSHIPS & FELLOWSHIPS	315	8.6	5.4	12.9
MANDATORY TRANSFERS: P & I	42	1.1	.7	-42.1
MANDATORY TRANSFERS: LOAN FUND	8	.2	.1	-3.1
EDUCATIONAL & GENERAL EXPEND.	3,650	100.0	62.8	7.6
AUXILIARY EXPENDITURES	2,109		36.3	11.4
AUXILIARY TRANSFERS: P & I	54		.9	12.0
TOTAL AUXILIARIES	2,164		37.2	11.4
ALL EXPEND & MANDATORY TRANSFERS	5,813		100.0	9.0
NET REVENUES	62			274.6
ALL OTHER ADDITIONS	79			30.8
ALL OTHER DEDUCTIONS	- 209			-51.5
NET AFTER ALL EXPEND & TRANSFERS	-69			39.7

NET REVENUE RATIO (TOTAL REVENUES LESS TOTAL EXP & TRANSFERS÷TOTAL REVENUES)

1974	-.7
1975	1.1

FTE STUDENT ENROLLMENT, FALL 1974: 4,412 6.4 PCT CHANGE

SOURCE: AUDITED FINANCIAL STATEMENTS CODED TO NACUBO STANDARDS

TABLE 28
1975 CURRENT FUND REVENUES, EXPENDITURES AND TRANSFERS
CPEC, AICCU, GROUP 3

CURRENT FUND CATEGORY	1975 DOLLARS	PERCENT OF E & G	PERCENT OF TOTAL	PERCENT CHANGE 74 TO 75
REVENUE SOURCES				
TUITION & FEES	2,848	63.3	50.6	7.9
STATE GOVERNMENT SOURCES	0	.0	.0	.0
FEDERAL GOVERNMENT SOURCES	225	5.0	4.0	1.4
PRIVATE GIFTS APPLIED	752	16.7	13.4	-.1
ENDOWMENT INCOME APPLIED	436	9.7	7.7	.2
DEPT. SALES & SERVICES	34	.7	.6	41.1
CONTRIBUTED SERVICES	0	.0	.0	.0
OTHER REVENUES	202	4.5	3.6	5.4
EDUCATIONAL & GENERAL REV.	4,496	100.0	79.9	5.5
AUXILIARY ENTERPRISES	1,129		20.1	5.9
ALL REVENUES	5,625		100.0	5.6
EXPENDITURES, MANDATORY TRANSFERS				
INSTRUCTION	1,825	39.5	31.7	6.8
RESEARCH	157	3.4	2.7	33.4
PUBLIC SERVICE	51	1.1	.9	35.7
ACADEMIC SUPPORT	406	8.8	7.0	11.3
STUDENT SERVICES	471	10.2	8.2	11.0
INSTITUTIONAL SUPPORT	782	16.9	13.6	7.0
PLANT OPERATION & MAINT.	462	10.0	8.0	8.2
SCHOLARSHIPS & FELLOWSHIPS	436	9.4	7.6	5.6
MANDATORY TRANSFERS: P & I	25	.5	.4	30.7
MANDATORY TRANSFERS: LOAN FUND	4	.1	.1	9.8
EDUCATIONAL & GENERAL EXPEND.	4,619	100.0	80.1	8.9
AUXILIARY EXPENDITURES	1,036		18.0	8.1
AUXILIARY TRANSFERS: P & I	109		1.9	-1.2
TOTAL AUXILIARIES	1,145		19.9	7.1
ALL EXPEND & MANDATORY TRANSFERS	5,764		100.0	8.5
NET REVENUES	- 139			-854.1
ALL OTHER ADDITIONS	209			-44.3
ALL OTHER DEDUCTIONS	- 225			27.9
NET AFTER ALL EXPEND & TRANSFERS	- 155			-291.7

NET REVENUE RATIO (TOTAL REVENUES LESS TOTAL EXP & TRANSFERS÷TOTAL REVENUES)

1974	.3
1975	-2.5

FTE STUDENT ENROLLMENT, FALL 1974: 1,149 1.2 PCT CHANGE

SOURCE: AUDITED FINANCIAL STATEMENTS CODED TO NACUBO STANDARDS

TABLE 29
1975 CURRENT FUND REVENUES, EXPENDITURES AND TRANSFERS
CPEC, AICCU, GROUP 4

CURRENT FUND CATEGORY	1975 DOLLARS	PERCENT OF E & G	PERCENT OF TOTAL	PERCENT CHANGE 74 TO 75
REVENUE SOURCES				
TUITION & FEES	2,371	75.7	57.3	9.7
STATE GOVERNMENT SOURCES	0	.0	.0	.0
FEDERAL GOVERNMENT SOURCES	167	5.3	4.0	41.9
PRIVATE GIFTS APPLIED	442	14.1	10.7	¯1.0
ENDOWMENT INCOME APPLIED	19	.6	.5	¯5.5
DEPT. SALES & SERVICES	19	.6	.4	33.3
CONTRIBUTED SERVICES	45	1.4	1.1	¯3.9
OTHER REVENUES	69	2.2	1.7	10.1
EDUCATIONAL & GENERAL REV.	3,131	100.0	75.6	9.3
AUXILIARY ENTERPRISES	1,010		24.4	7.4
ALL REVENUES	4,141		100.0	8.9
EXPENDITURES, MANDATORY TRANSFERS				
INSTRUCTION	1,389	42.9	33.2	15.4
RESEARCH	8	.3	.2	¯21.3
PUBLIC SERVICE	7	.2	.2	84.0
ACADEMIC SUPPORT	177	5.5	4.2	14.4
STUDENT SERVICES	231	7.1	5.5	7.1
INSTITUTIONAL SUPPORT	647	20.0	15.5	5.3
PLANT OPERATION & MAINT.	263	8.1	6.3	3.7
SCHOLARSHIPS & FELLOWSHIPS	371	11.4	8.9	27.0
MANDATORY TRANSFERS: P & I	142	4.4	3.4	12.4
MANDATORY TRANSFERS: LOAN FUND	3	.1	.1	¯72.4
EDUCATIONAL & GENERAL EXPEND.	3,238	100.0	77.4	12.2
AUXILIARY EXPENDITURES	910		21.8	8.9
AUXILIARY TRANSFERS: P & I	34		.8	3.6
TOTAL AUXILIARIES	944		22.6	8.7
ALL EXPEND & MANDATORY TRANSFERS	4,182		100.0	11.4
NET REVENUES	¯42			¯184.7
ALL OTHER ADDITIONS	63			¯26.9
ALL OTHER DEDUCTIONS	¯ 102			19.1
NET AFTER ALL EXPEND & TRANSFERS	¯81			¯975.6

NET REVENUE RATIO (TOTAL REVENUES LESS TOTAL EXP & TRANSFERS÷TOTAL REVENUES)

1974	1.3
1975	¯1.0

FTE STUDENT ENROLLMENT, FALL 1974: 1,491 5.1 PCT CHANGE

SOURCE: AUDITED FINANCIAL STATEMENTS CODED TO NACUBO STANDARDS

TABLE 30
1975 CURRENT FUND REVENUES, EXPENDITURES AND TRANSFERS
CPEC, AICCU, GROUP 5

CURRENT FUND CATEGORY	1975 DOLLARS	PERCENT OF E & G	PERCENT OF TOTAL	PERCENT CHANGE 74 TO 75
REVENUE SOURCES				
TUITION & FEES	2,070	68.0	51.2	5.3
STATE GOVERNMENT SOURCES	0	.0	.0	.0
FEDERAL GOVERNMENT SOURCES	116	3.8	2.9	¯3.0
PRIVATE GIFTS APPLIED	602	19.8	14.9	¯10.0
ENDOWMENT INCOME APPLIED	29	1.0	.7	¯10.5
DEPT. SALES & SERVICES	26	.9	.7	¯23.8
CONTRIBUTED SERVICES	137	4.5	3.4	¯5.2
OTHER REVENUES	65	2.1	1.6	¯27.6
EDUCATIONAL & GENERAL REV.	3,045	100.0	75.3	¯.4
AUXILIARY ENTERPRISES	998		24.7	3.9
ALL REVENUES	4,043		100.0	.7
EXPENDITURES, MANDATORY TRANSFERS				
INSTRUCTION	1,246	38.4	30.2	¯1.6
RESEARCH	0	.0	.0	.0
PUBLIC SERVICE	6	.2	.1	.0
ACADEMIC SUPPORT	220	6.8	5.3	16.7
STUDENT SERVICES	276	8.5	6.7	4.8
INSTITUTIONAL SUPPORT	781	24.1	18.9	¯4.3
PLANT OPERATION & MAINT.	293	9.0	7.1	¯.3
SCHOLARSHIPS & FELLOWSHIPS	309	9.5	7.5	10.3
MANDATORY TRANSFERS: P & I	112	3.5	2.7	21.6
MANDATORY TRANSFERS: LOAN FUND	3	.1	.1	185.4
EDUCATIONAL & GENERAL EXPEND.	3,246	100.0	78.7	1.4
AUXILIARY EXPENDITURES	833		20.2	1.5
AUXILIARY TRANSFERS: P & I	45		1.1	37.5
TOTAL AUXILIARIES	878		21.3	2.9
ALL EXPEND & MANDATORY TRANSFERS	4,123		100.0	1.7
NET REVENUES	¯81			¯110.4
ALL OTHER ADDITIONS	209			458.7
ALL OTHER DEDUCTIONS	¯ 179			¯202.2
NET AFTER ALL EXPEND & TRANSFERS	¯51			15.4

NET REVENUE RATIO (TOTAL REVENUES LESS TOTAL EXP & TRANSFERS÷TOTAL REVENUES)

1974	¯1.0
1975	¯2.0

FTE STUDENT ENROLLMENT, FALL 1974: 491 5.1 PCT CHANGE

SOURCE: AUDITED FINANCIAL STATEMENTS CODED TO NACUBO STANDARDS

TABLE 31
1975 CURRENT FUND REVENUES, EXPENDITURES AND TRANSFERS
CPEC, 8 AICCU, GROUP 6

CURRENT FUND CATEGORY	1975 DOLLARS	PERCENT OF E & G	PERCENT OF TOTAL	PERCENT CHANGE 74 TO 75
REVENUE SOURCES				
TUITION & FEES	1,890	76.1	71.9	13.1
STATE GOVERNMENT SOURCES	0	.0	.0	.0
FEDERAL GOVERNMENT SOURCES	138	5.6	5.2	27.9
PRIVATE GIFTS APPLIED	214	8.6	8.2	¯7.0
ENDOWMENT INCOME APPLIED	15	.6	.6	¯3.9
DEPT. SALES & SERVICES	129	5.2	4.9	16.1
CONTRIBUTED SERVICES	0	.0	.0	.0
OTHER REVENUES	98	3.9	3.7	57.2
EDUCATIONAL & GENERAL REV.	2,484	100.0	94.5	13.0
AUXILIARY ENTERPRISES	145		5.5	11.6
ALL REVENUES	2,628		100.0	12.9
EXPENDITURES, MANDATORY TRANSFERS				
INSTRUCTION	1,035	45.1	42.6	14.4
RESEARCH	8	.3	.3	11.0
PUBLIC SERVICE	2	.1	.1	193.4
ACADEMIC SUPPORT	157	6.8	6.5	1.2
STUDENT SERVICES	136	5.9	5.6	15.8
INSTITUTIONAL SUPPORT	525	22.9	21.6	14.0
PLANT OPERATION & MAINT.	207	9.0	8.5	20.2
SCHOLARSHIPS & FELLOWSHIPS	201	8.7	8.3	25.1
MANDATORY TRANSFERS: P & I	21	.9	.9	33.4
MANDATORY TRANSFERS: LOAN FUND	2	.1	.1	¯83.7
EDUCATIONAL & GENERAL EXPEND.	2,295	100.0	94.4	14.2
AUXILIARY EXPENDITURES	134		5.5	9.2
AUXILIARY TRANSFERS: P & I	2		.1	¯2.2
TOTAL AUXILIARIES	136		5.6	9.0
ALL EXPEND & MANDATORY TRANSFERS	2,431		100.0	13.9
NET REVENUES	198			2.1
ALL OTHER ADDITIONS	29			¯38.9
ALL OTHER DEDUCTIONS	¯ 209			57.9
NET AFTER ALL EXPEND & TRANSFERS	18			107.1

NET REVENUE RATIO (TOTAL REVENUES LESS TOTAL EXP & TRANSFERS+TOTAL REVENUES)

1974	8.3
1975	7.5

FTE STUDENT ENROLLMENT, FALL 1974: 701 2.2 PCT CHANGE

SOURCE: AUDITED FINANCIAL STATEMENTS CODED TO NACUBO STANDARDS

TABLE 32
1975 CURRENT FUND REVENUES, EXPENDITURES AND TRANSFERS
CPEC, GROUP 7

CURRENT FUND CATEGORY	1975 DOLLARS	PERCENT OF E & G	PERCENT OF TOTAL	PERCENT CHANGE 74 TO 75
REVENUE SOURCES				
TUITION & FEES	1,406	67.2	66.4	32.1
STATE GOVERNMENT SOURCES	0	.0	.0	.0
FEDERAL GOVERNMENT SOURCES	42	2.0	2.0	¯80.8
PRIVATE GIFTS APPLIED	626	29.9	29.5	17.2
ENDOWMENT INCOME APPLIED	0	.0	.0	.0
DEPT. SALES & SERVICES	0	.0	.0	.0
CONTRIBUTED SERVICES	0	.0	.0	.0
OTHER REVENUES	18	.9	.9	¯5.7
EDUCATIONAL & GENERAL REV.	2,092	100.0	98.7	14.0
AUXILIARY ENTERPRISES	27		1.3	64.5
ALL REVENUES	2,118		100.0	14.4
EXPENDITURES, MANDATORY TRANSFERS				
INSTRUCTION	822	42.4	41.9	3.2
RESEARCH	0	.0	.0	.0
PUBLIC SERVICE	2	.1	.1	2.8
ACADEMIC SUPPORT	220	11.3	11.2	29.3
STUDENT SERVICES	166	8.6	8.5	3.9
INSTITUTIONAL SUPPORT	562	29.0	28.7	34.7
PLANT OPERATION & MAINT.	113	5.8	5.8	20.6
SCHOLARSHIPS & FELLOWSHIPS	37	1.9	1.9	¯13.0
MANDATORY TRANSFERS: P & I	8	.4	.4	¯53.3
MANDATORY TRANSFERS: LOAN FUND	7	.3	.3	105.7
EDUCATIONAL & GENERAL EXPEND.	1,937	100.0	98.7	13.8
AUXILIARY EXPENDITURES	25		1.3	71.4
AUXILIARY TRANSFERS: P & I	0		.0	.0
TOTAL AUXILIARIES	25		1.3	71.4
ALL EXPEND & MANDATORY TRANSFERS	1,962		100.0	14.3
NET REVENUES	156			16.5
ALL OTHER ADDITIONS	0			¯100.0
ALL OTHER DEDUCTIONS	¯25			70.9
NET AFTER ALL EXPEND & TRANSFERS	131			¯3.3

NET REVENUE RATIO (TOTAL REVENUES LESS TOTAL EXP & TRANSFERS+TOTAL REVENUES)

1974	7.3
1975	7.4

FTE STUDENT ENROLLMENT, FALL 1974: 120 ¯2.8 PCT CHANGE

SOURCE: AUDITED FINANCIAL STATEMENTS CODED TO NACUBO STANDARDS

TABLE 33
1975 CURRENT FUND REVENUES, EXPENDITURES AND TRANSFERS
CPEC, GROUPS 8 AND 9

CURRENT FUND CATEGORY	1975 DOLLARS	PERCENT OF E & G	PERCENT OF TOTAL	PERCENT CHANGE 74 TO 75
REVENUE SOURCES				
TUITION & FEES	1,714	58.7	51.4	19.5
STATE GOVERNMENT SOURCES	0	.0	.0	.0
FEDERAL GOVERNMENT SOURCES	183	6.3	5.5	50.3
PRIVATE GIFTS APPLIED	503	17.3	15.1	20.3
ENDOWMENT INCOME APPLIED	306	10.5	9.2	¯5.9
DEPT. SALES & SERVICES	46	1.6	1.4	¯50.5
CONTRIBUTED SERVICES	64	2.2	1.9	.0
OTHER REVENUES	100	3.4	3.0	12.0
EDUCATIONAL & GENERAL REV.	2,917	100.0	87.4	17.8
AUXILIARY ENTERPRISES	419		12.6	11.9
ALL REVENUES	3,336		100.0	16.7
EXPENDITURES, MANDATORY TRANSFERS				
INSTRUCTION	1,154	40.0	36.3	30.0
RESEARCH	0	.0	.0	.0
PUBLIC SERVICE	60	2.1	1.9	¯20.6
ACADEMIC SUPPORT	135	4.7	4.3	¯1.6
STUDENT SERVICES	185	6.4	5.8	¯5.0
INSTITUTIONAL SUPPORT	564	19.6	17.8	3.7
PLANT OPERATION & MAINT.	335	11.6	10.5	13.4
SCHOLARSHIPS & FELLOWSHIPS	226	7.9	7.1	1.6
MANDATORY TRANSFERS: P & I	221	7.7	6.9	265.0
MANDATORY TRANSFERS: LOAN FUND	4	.1	.1	¯20.0
EDUCATIONAL & GENERAL EXPEND.	2,885	100.0	90.8	19.3
AUXILIARY EXPENDITURES	286		9.0	9.0
AUXILIARY TRANSFERS: P & I	7		.2	¯15.3
TOTAL AUXILIARIES	293		9.2	9.1
ALL EXPEND & MANDATORY TRANSFERS	3,177		100.0	18.3
NET REVENUES	158			¯7.4
ALL OTHER ADDITIONS	312			10396.4
ALL OTHER DEDUCTIONS	- 350			¯303.6
NET AFTER ALL EXPEND & TRANSFERS	120			38.0

NET REVENUE RATIO (TOTAL REVENUES LESS TOTAL EXP & TRANSFERS÷TOTAL REVENUES)

1974	6.0
1975	4.7

FTE STUDENT ENROLLMENT, FALL 1974: 284 11.1 PCT CHANGE

SOURCE: AUDITED FINANCIAL STATEMENTS CODED TO NACUBO STANDARDS

THE MAGNITUDE OF CURRENT FUNDS FLOW

D. Average Constant Dollars per FTE Student, 1975, All Institutions and by Group.

TABLE 34
1975 CURRENT FUND REVENUES, EXPENDITURES AND TRANSFERS
CPEC, AICCU INDEPENDENT COLLEGES AND UNIVERSITIES (68)

CURRENT FUND CATEGORY	1975 CONSTANT DOLLARS	PERCENT OF E & G	PERCENT OF TOTAL	PERCENT CHANGE 74 TO 75
HIGHER ED PRICE INDEX: 1967 = 100, 1974 = 153.1, 1975 = 166.0				
REVENUE SOURCES				
TUITION & FEES	1,743	49.3	35.3	3.3
STATE GOVERNMENT SOURCES	0	.0	.0	.0
FEDERAL GOVERNMENT SOURCES	895	25.3	18.1	.7
PRIVATE GIFTS APPLIED	419	11.9	8.5	.2
ENDOWMENT INCOME APPLIED	187	5.3	3.8	¯8.4
DEPT. SALES & SERVICES	138	3.9	2.8	¯7.2
CONTRIBUTED SERVICES	10	.3	.2	¯4.9
OTHER REVENUES	145	4.1	2.9	8.5
EDUCATIONAL & GENERAL REV.	3,538	100.0	71.7	1.3
AUXILIARY ENTERPRISES	1,399		28.3	9.1
ALL REVENUES	4,938		100.0	3.4
EXPENDITURES, MANDATORY TRANSFERS				
INSTRUCTION	1,364	39.4	28.4	¯.2
RESEARCH	573	16.6	11.9	¯.3
PUBLIC SERVICE	80	2.3	1.7	9.0
ACADEMIC SUPPORT	261	7.5	5.4	6.3
STUDENT SERVICES	160	4.6	3.3	3.0
INSTITUTIONAL SUPPORT	449	13.0	9.3	¯.2
PLANT OPERATION & MAINT.	260	7.5	5.4	¯6.0
SCHOLARSHIPS & FELLOWSHIPS	280	8.1	5.8	2.3
MANDATORY TRANSFERS: P & I	30	.9	.6	¯8.9
MANDATORY TRANSFERS: LOAN FUND	4	.1	.1	¯41.6
EDUCATIONAL & GENERAL EXPEND.	3,460	100.0	72.1	.1
AUXILIARY EXPENDITURES	1,306		27.2	8.7
AUXILIARY TRANSFERS: P & I	32		.7	¯2.0
TOTAL AUXILIARIES	1,339		27.9	8.4
ALL EXPEND & MANDATORY TRANSFERS	4,799		100.0	2.3
NET REVENUES	139			69.0
ALL OTHER ADDITIONS	101			¯10.5
ALL OTHER DEDUCTIONS	¯ 213			¯4.9
NET AFTER ALL EXPEND & TRANSFERS	26			386.0

NET REVENUE RATIO (TOTAL REVENUES LESS TOTAL EXP & TRANSFERS+TOTAL REVENUES)
1974 1.7
1975 2.8

FTE STUDENT ENROLLMENT, FALL 1974: 1,569 3.1 PCT CHANGE

SOURCE: AUDITED FINANCIAL STATEMENTS CODED TO NACUBO STANDARDS

TABLE 35
1975 CURRENT FUND REVENUES, EXPENDITURES AND TRANSFERS
CPEC, AICCU, GROUP 1

CURRENT FUND CATEGORY	1975 CONSTANT DOLLARS	PERCENT OF E & G	PERCENT OF TOTAL	PERCENT CHANGE 74 TO 75
HIGHER ED PRICE INDEX: 1967 = 100, 1974 = 153.1, 1975 = 166.0				
REVENUE SOURCES				
TUITION & FEES	2,240	31.1	22.3	6.3
STATE GOVERNMENT SOURCES	0	.0	.0	.0
FEDERAL GOVERNMENT SOURCES	2,912	40.4	29.0	5.4
PRIVATE GIFTS APPLIED	738	10.2	7.4	7.0
ENDOWMENT INCOME APPLIED	536	7.4	5.3	¯4.2
DEPT. SALES & SERVICES	422	5.8	4.2	¯2.9
CONTRIBUTED SERVICES	0	.0	.0	.0
OTHER REVENUES	365	5.1	3.6	14.4
EDUCATIONAL & GENERAL REV.	7,212	100.0	71.9	5.0
AUXILIARY ENTERPRISES	2,813		28.1	19.4
ALL REVENUES	10,025		100.0	8.6
EXPENDITURES, MANDATORY TRANSFERS				
INSTRUCTION	2,661	38.2	27.8	3.2
RESEARCH	1,845	26.5	19.3	4.6
PUBLIC SERVICE	210	3.0	2.2	2.7
ACADEMIC SUPPORT	494	7.1	5.2	2.8
STUDENT SERVICES	218	3.1	2.3	5.6
INSTITUTIONAL SUPPORT	587	8.4	6.1	¯.9
PLANT OPERATION & MAINT.	450	6.5	4.7	¯.2
SCHOLARSHIPS & FELLOWSHIPS	494	7.1	5.2	1.7
MANDATORY TRANSFERS: P & I	3	.0	.0	94.5
MANDATORY TRANSFERS: LOAN FUND	6	.1	.1	¯40.3
EDUCATIONAL & GENERAL EXPEND.	6,969	100.0	72.9	2.9
AUXILIARY EXPENDITURES	2,554		26.7	17.9
AUXILIARY TRANSFERS: P & I	38		.4	¯2.0
TOTAL AUXILIARIES	2,592		27.1	17.5
ALL EXPEND & MANDATORY TRANSFERS	9,561		100.0	6.5
NET REVENUES	464			87.0
ALL OTHER ADDITIONS	203			¯7.1
ALL OTHER DEDUCTIONS	¯ 470			¯10.7
NET AFTER ALL EXPEND & TRANSFERS	197			178.3

NET REVENUE RATIO (TOTAL REVENUES LESS TOTAL EXP & TRANSFERS+TOTAL REVENUES)
1974 2.7
1975 4.6

FTE STUDENT ENROLLMENT, FALL 1974: 7,426 ¯1.4 PCT CHANGE

SOURCE: AUDITED FINANCIAL STATEMENTS CODED TO NACUBO STANDARDS

TABLE 36
1975 CURRENT FUND REVENUES, EXPENDITURES AND TRANSFERS
CPEC, AICCU, GROUP 2

CURRENT FUND CATEGORY	1975 CONSTANT DOLLARS	PERCENT OF E & G	PERCENT OF TOTAL	PERCENT CHANGE 74 TO 75
HIGHER ED PRICE INDEX: 1967 = 100, 1974 = 153.1, 1975 = 166.0				
REVENUE SOURCES				
TUITION & FEES	1,734	76.4	49.0	3.5
STATE GOVERNMENT SOURCES	0	.0	.0	.0
FEDERAL GOVERNMENT SOURCES	133	5.9	3.8	¯9.4
PRIVATE GIFTS APPLIED	291	12.8	8.2	4.8
ENDOWMENT INCOME APPLIED	18	.8	.5	¯7.0
DEPT. SALES & SERVICES	31	1.4	.9	¯10.8
CONTRIBUTED SERVICES	5	.2	.2	¯23.6
OTHER REVENUES	56	2.5	1.6	7.9
EDUCATIONAL & GENERAL REV.	2,268	100.0	64.1	2.3
AUXILIARY ENTERPRISES	1,271		35.9	2.1
ALL REVENUES	3,539		100.0	2.3
EXPENDITURES, MANDATORY TRANSFERS				
INSTRUCTION	891	40.5	25.4	¯3.8
RESEARCH	148	6.7	4.2	¯9.4
PUBLIC SERVICE	51	2.3	1.4	63.2
ACADEMIC SUPPORT	208	9.5	5.9	27.4
STUDENT SERVICES	106	4.8	3.0	7.6
INSTITUTIONAL SUPPORT	387	17.6	11.1	6.1
PLANT OPERATION & MAINT.	188	8.6	5.4	¯19.6
SCHOLARSHIPS & FELLOWSHIPS	190	8.6	5.4	4.2
MANDATORY TRANSFERS: P & I	25	1.1	.7	¯46.6
MANDATORY TRANSFERS: LOAN FUND	5	.2	.1	¯10.6
EDUCATIONAL & GENERAL EXPEND.	2,199	100.0	62.8	¯.8
AUXILIARY EXPENDITURES	1,271		36.3	2.7
AUXILIARY TRANSFERS: P & I	33		.9	3.3
TOTAL AUXILIARIES	1,303		37.2	2.8
ALL EXPEND & MANDATORY TRANSFERS	3,502		100.0	.5
NET REVENUES	37			261.0
ALL OTHER ADDITIONS	47			20.7
ALL OTHER DEDUCTIONS	¯ 126			¯39.7
NET AFTER ALL EXPEND & TRANSFERS	¯41			44.4

NET REVENUE RATIO (TOTAL REVENUES LESS TOTAL EXP & TRANSFERS÷TOTAL REVENUES)

1974	¯.7
1975	1.1

FTE STUDENT ENROLLMENT, FALL 1974: 4,412 6.4 PCT CHANGE

SOURCE: AUDITED FINANCIAL STATEMENTS CODED TO NACUBO STANDARDS

TABLE 37
1975 CURRENT FUND REVENUES, EXPENDITURES AND TRANSFERS
CPEC, AICCU, GROUP 3

CURRENT FUND CATEGORY	1975 CONSTANT DOLLARS	PERCENT OF E & G	PERCENT OF TOTAL	PERCENT CHANGE 74 TO 75
HIGHER ED PRICE INDEX: 1967 = 100, 1974 = 153.1, 1975 = 166.0				
REVENUE SOURCES				
TUITION & FEES	1,716	63.3	50.6	¯.5
STATE GOVERNMENT SOURCES	0	.0	.0	.0
FEDERAL GOVERNMENT SOURCES	135	5.0	4.0	¯6.5
PRIVATE GIFTS APPLIED	453	16.7	13.4	¯7.0
ENDOWMENT INCOME APPLIED	263	9.7	7.7	¯7.6
DEPT. SALES & SERVICES	20	.7	.6	30.1
CONTRIBUTED SERVICES	0	.0	.0	.0
OTHER REVENUES	122	4.5	3.6	¯2.0
EDUCATIONAL & GENERAL REV.	2,709	100.0	79.9	¯2.7
AUXILIARY ENTERPRISES	680		20.1	¯2.3
ALL REVENUES	3,389		100.0	¯2.6
EXPENDITURES, MANDATORY TRANSFERS				
INSTRUCTION	1,100	39.5	31.7	¯1.5
RESEARCH	95	3.4	2.7	23.0
PUBLIC SERVICE	31	1.1	.9	25.2
ACADEMIC SUPPORT	244	8.8	7.0	2.6
STUDENT SERVICES	284	10.2	8.2	3.1
INSTITUTIONAL SUPPORT	471	16.9	13.6	¯1.3
PLANT OPERATION & MAINT.	278	10.0	8.0	¯.2
SCHOLARSHIPS & FELLOWSHIPS	263	9.4	7.6	¯2.6
MANDATORY TRANSFERS: P & I	15	.5	.4	20.0
MANDATORY TRANSFERS: LOAN FUND	2	.1	.1	1.2
EDUCATIONAL & GENERAL EXPEND.	2,782	100.0	80.1	.4
AUXILIARY EXPENDITURES	624		18.0	¯.3
AUXILIARY TRANSFERS: P & I	66		1.9	¯8.9
TOTAL AUXILIARIES	690		19.9	¯1.2
ALL EXPEND & MANDATORY TRANSFERS	3,472		100.0	.1
NET REVENUES	¯84			¯795.5
ALL OTHER ADDITIONS	126			¯40.6
ALL OTHER DEDUCTIONS	¯ 135			33.5
NET AFTER ALL EXPEND & TRANSFERS	¯93			¯276.0

NET REVENUE RATIO (TOTAL REVENUES LESS TOTAL EXP & TRANSFERS÷TOTAL REVENUES)

1974	.3
1975	¯2.5

FTE STUDENT ENROLLMENT, FALL 1974: 1,149 1.2 PCT CHANGE

SOURCE: AUDITED FINANCIAL STATEMENTS CODED TO NACUBO STANDARDS

TABLE 38
1975 CURRENT FUND REVENUES, EXPENDITURES AND TRANSFERS
CPEC, AICCU, GROUP 4

CURRENT FUND CATEGORY	1975 CONSTANT DOLLARS	PERCENT OF E & G	PERCENT OF TOTAL	PERCENT CHANGE 74 TO 75
HIGHER ED PRICE INDEX: 1967 = 100, 1974 = 153.1, 1975 = 166.0				
REVENUE SOURCES				
TUITION & FEES	1,428	75.7	57.3	1.2
STATE GOVERNMENT SOURCES	0	.0	.0	.0
FEDERAL GOVERNMENT SOURCES	101	5.3	4.0	30.9
PRIVATE GIFTS APPLIED	266	14.1	10.7	¯8.7
ENDOWMENT INCOME APPLIED	11	.6	.5	¯12.8
DEPT. SALES & SERVICES	11	.6	.4	22.9
CONTRIBUTED SERVICES	27	1.4	1.1	¯11.4
OTHER REVENUES	42	2.2	1.7	9.0
EDUCATIONAL & GENERAL REV.	1,886	100.0	75.6	.8
AUXILIARY ENTERPRISES	608		24.4	¯.9
ALL REVENUES	2,494		100.0	.4
EXPENDITURES, MANDATORY TRANSFERS				
INSTRUCTION	837	42.9	33.2	6.5
RESEARCH	5	.3	.2	¯27.4
PUBLIC SERVICE	4	.2	.2	69.7
ACADEMIC SUPPORT	106	5.5	4.2	5.5
STUDENT SERVICES	139	7.1	5.5	¯1.2
INSTITUTIONAL SUPPORT	390	20.0	15.5	¯2.9
PLANT OPERATION & MAINT.	158	8.1	6.3	¯4.3
SCHOLARSHIPS & FELLOWSHIPS	223	11.4	8.9	17.1
MANDATORY TRANSFERS: P & I	86	4.4	3.4	3.7
MANDATORY TRANSFERS: LOAN FUND	2	.1	.1	¯74.6
EDUCATIONAL & GENERAL EXPEND.	1,951	100.0	77.4	3.5
AUXILIARY EXPENDITURES	548		21.8	.4
AUXILIARY TRANSFERS: P & I	21		.8	¯4.4
TOTAL AUXILIARIES	569		22.6	.3
ALL EXPEND & MANDATORY TRANSFERS	2,520		100.0	2.7
NET REVENUES	¯25			¯178.2
ALL OTHER ADDITIONS	38			¯32.6
ALL OTHER DEDUCTIONS	¯62			25.4
NET AFTER ALL EXPEND & TRANSFERS	¯49			¯987.5

NET REVENUE RATIO (TOTAL REVENUES LESS TOTAL EXP & TRANSFERS+TOTAL REVENUES)

1974	1.3
1975	¯1.0

FTE STUDENT ENROLLMENT, FALL 1974: 1,491 5.1 PCT CHANGE

SOURCE: AUDITED FINANCIAL STATEMENTS CODED TO NACUBO STANDARDS

TABLE 39
1975 CURRENT FUND REVENUES, EXPENDITURES AND TRANSFERS
CPEC, AICCU, GROUP 5

CURRENT FUND CATEGORY	1975 CONSTANT DOLLARS	PERCENT OF E & G	PERCENT OF TOTAL	PERCENT CHANGE 74 TO 75
HIGHER ED PRICE INDEX: 1967 = 100, 1974 = 153.1, 1975 = 166.0				
REVENUE SOURCES				
TUITION & FEES	1,247	68.0	51.2	¯2.9
STATE GOVERNMENT SOURCES	0	.0	.0	.0
FEDERAL GOVERNMENT SOURCES	70	3.8	2.9	¯10.5
PRIVATE GIFTS APPLIED	363	19.8	14.9	¯17.0
ENDOWMENT INCOME APPLIED	17	1.0	.7	¯17.4
DEPT. SALES & SERVICES	16	.9	.7	¯29.7
CONTRIBUTED SERVICES	82	4.5	3.4	¯12.6
OTHER REVENUES	39	2.1	1.6	¯33.3
EDUCATIONAL & GENERAL REV.	1,834	100.0	75.3	¯8.1
AUXILIARY ENTERPRISES	601		24.7	¯4.2
ALL REVENUES	2,435		100.0	¯7.2
EXPENDITURES, MANDATORY TRANSFERS				
INSTRUCTION	751	38.4	30.2	¯9.2
RESEARCH	0	.0	.0	.0
PUBLIC SERVICE	4	.2	.1	.0
ACADEMIC SUPPORT	132	6.8	5.3	7.6
STUDENT SERVICES	166	8.5	6.7	¯3.4
INSTITUTIONAL SUPPORT	470	24.1	18.9	¯11.8
PLANT OPERATION & MAINT.	176	9.0	7.1	¯8.1
SCHOLARSHIPS & FELLOWSHIPS	186	9.5	7.5	1.8
MANDATORY TRANSFERS: P & I	68	3.5	2.7	12.2
MANDATORY TRANSFERS: LOAN FUND	2	.1	.1	163.2
EDUCATIONAL & GENERAL EXPEND.	1,955	100.0	78.7	¯6.5
AUXILIARY EXPENDITURES	502		20.2	¯6.4
AUXILIARY TRANSFERS: P & I	27		1.1	26.8
TOTAL AUXILIARIES	529		21.3	¯5.1
ALL EXPEND & MANDATORY TRANSFERS	2,484		100.0	¯6.2
NET REVENUES	¯49			¯94.0
ALL OTHER ADDITIONS	126			415.3
ALL OTHER DEDUCTIONS	¯108			¯178.7
NET AFTER ALL EXPEND & TRANSFERS	¯31			22.0

NET REVENUE RATIO (TOTAL REVENUES LESS TOTAL EXP & TRANSFERS+TOTAL REVENUES)

1974	¯1.0
1975	¯2.0

FTE STUDENT ENROLLMENT, FALL 1974: 491 5.1 PCT CHANGE

SOURCE: AUDITED FINANCIAL STATEMENTS CODED TO NACUBO STANDARDS

TABLE 40
1975 CURRENT FUND REVENUES, EXPENDITURES AND TRANSFERS
CPEC, B AICCU, GROUP 6

HIGHER ED PRICE INDEX: 1967 = 100, 1974 = 153.1, 1975 = 166.0

CURRENT FUND CATEGORY	1975 CONSTANT DOLLARS	PERCENT OF E & G	PERCENT OF TOTAL	PERCENT CHANGE 74 TO 75
REVENUE SOURCES				
TUITION & FEES	1,139	76.1	71.9	4.3
STATE GOVERNMENT SOURCES	0	.0	.0	.0
FEDERAL GOVERNMENT SOURCES	83	5.6	5.2	17.9
PRIVATE GIFTS APPLIED	129	8.6	8.2	-14.2
ENDOWMENT INCOME APPLIED	9	.6	.6	-11.3
DEPT. SALES & SERVICES	77	5.2	4.9	7.1
CONTRIBUTED SERVICES	0	.0	.0	.0
OTHER REVENUES	59	3.9	3.7	45.0
EDUCATIONAL & GENERAL REV.	1,496	100.0	94.5	4.2
AUXILIARY ENTERPRISES	87		5.5	2.9
ALL REVENUES	1,583		100.0	4.1
EXPENDITURES, MANDATORY TRANSFERS				
INSTRUCTION	624	45.1	42.6	5.5
RESEARCH	5	.3	.3	2.4
PUBLIC SERVICE	1	.1	.1	170.6
ACADEMIC SUPPORT	95	6.8	6.5	-6.6
STUDENT SERVICES	82	5.9	5.6	6.8
INSTITUTIONAL SUPPORT	316	22.9	21.6	5.1
PLANT OPERATION & MAINT.	125	9.0	8.5	10.9
SCHOLARSHIPS & FELLOWSHIPS	121	8.7	8.3	15.4
MANDATORY TRANSFERS: P & I	13	.9	.9	23.0
MANDATORY TRANSFERS: LOAN FUND	1	.1	.1	-85.0
EDUCATIONAL & GENERAL EXPEND.	1,382	100.0	94.4	5.3
AUXILIARY EXPENDITURES	81		5.5	.7
AUXILIARY TRANSFERS: P & I	1		.1	-9.0
TOTAL AUXILIARIES	82		5.6	.6
ALL EXPEND & MANDATORY TRANSFERS	1,464		100.0	5.0
NET REVENUES	119			-5.0
ALL OTHER ADDITIONS	18			-43.6
ALL OTHER DEDUCTIONS	- 126			61.2
NET AFTER ALL EXPEND & TRANSFERS	11			106.5

NET REVENUE RATIO (TOTAL REVENUES LESS TOTAL EXP & TRANSFERS+TOTAL REVENUES)
1974 8.3
1975 7.5

FTE STUDENT ENROLLMENT, FALL 1974: 701 2.2 PCT CHANGE

SOURCE: AUDITED FINANCIAL STATEMENTS CODED TO NACUBO STANDARDS

TABLE 41
1975 CURRENT FUND REVENUES, EXPENDITURES AND TRANSFERS
CPEC, GROUP 7

HIGHER ED PRICE INDEX: 1967 = 100, 1974 = 153.1, 1975 = 166.0

CURRENT FUND CATEGORY	1975 CONSTANT DOLLARS	PERCENT OF E & G	PERCENT OF TOTAL	PERCENT CHANGE 74 TO 75
REVENUE SOURCES				
TUITION & FEES	847	67.2	66.4	21.8
STATE GOVERNMENT SOURCES	0	.0	.0	.0
FEDERAL GOVERNMENT SOURCES	25	2.0	2.0	-82.3
PRIVATE GIFTS APPLIED	377	29.9	29.5	8.1
ENDOWMENT INCOME APPLIED	0	.0	.0	.0
DEPT. SALES & SERVICES	0	.0	.0	.0
CONTRIBUTED SERVICES	0	.0	.0	.0
OTHER REVENUES	11	.9	.9	-13.1
EDUCATIONAL & GENERAL REV.	1,260	100.0	98.7	5.1
AUXILIARY ENTERPRISES	16		1.3	51.7
ALL REVENUES	1,276		100.0	5.5
EXPENDITURES, MANDATORY TRANSFERS				
INSTRUCTION	495	42.4	41.9	-4.8
RESEARCH	0	.0	.0	.0
PUBLIC SERVICE	1	.1	.1	-5.2
ACADEMIC SUPPORT	132	11.3	11.2	19.2
STUDENT SERVICES	100	8.6	8.5	-4.2
INSTITUTIONAL SUPPORT	339	29.0	28.7	24.2
PLANT OPERATION & MAINT.	68	5.8	5.8	11.2
SCHOLARSHIPS & FELLOWSHIPS	22	1.9	1.9	-19.8
MANDATORY TRANSFERS: P & I	5	.4	.4	-56.9
MANDATORY TRANSFERS: LOAN FUND	4	.3	.3	89.7
EDUCATIONAL & GENERAL EXPEND.	1,167	100.0	98.7	4.9
AUXILIARY EXPENDITURES	15		1.3	58.1
AUXILIARY TRANSFERS: P & I	0		.0	.0
TOTAL AUXILIARIES	15		1.3	58.1
ALL EXPEND & MANDATORY TRANSFERS	1,182		100.0	5.4
NET REVENUES	94			7.4
ALL OTHER ADDITIONS	0			-100.0
ALL OTHER DEDUCTIONS	-15			73.2
NET AFTER ALL EXPEND & TRANSFERS	79			-10.8

NET REVENUE RATIO (TOTAL REVENUES LESS TOTAL EXP & TRANSFERS+TOTAL REVENUES)
1974 7.3
1975 7.4

FTE STUDENT ENROLLMENT, FALL 1974: 120 -2.8 PCT CHANGE

SOURCE: AUDITED FINANCIAL STATEMENTS CODED TO NACUBO STANDARDS

TABLE 42
1975 CURRENT FUND REVENUES, EXPENDITURES AND TRANSFERS
CPEC, GROUPS 8 AND 9

CURRENT FUND CATEGORY	1975 CONSTANT DOLLARS	PERCENT OF E & G	PERCENT OF TOTAL	PERCENT CHANGE 74 TO 75
HIGHER ED PRICE INDEX: 1967 = 100, 1974 = 153.1, 1975 = 166.0				
REVENUE SOURCES				
TUITION & FEES	1,032	58.7	51.4	10.2
STATE GOVERNMENT SOURCES	0	.0	.0	.0
FEDERAL GOVERNMENT SOURCES	110	6.3	5.5	30.6
PRIVATE GIFTS APPLIED	303	17.3	15.1	11.0
ENDOWMENT INCOME APPLIED	185	10.5	9.2	¯13.2
DEPT. SALES & SERVICES	28	1.6	1.4	¯54.3
CONTRIBUTED SERVICES	39	2.2	1.9	.0
OTHER REVENUES	60	3.4	3.0	3.3
EDUCATIONAL & GENERAL REV.	1,757	100.0	87.4	8.3
AUXILIARY ENTERPRISES	252		12.6	3.2
ALL REVENUES	2,009		100.0	7.7
EXPENDITURES, MANDATORY TRANSFERS				
INSTRUCTION	695	40.0	36.3	20.6
RESEARCH	0	.0	.0	.0
PUBLIC SERVICE	36	2.1	1.9	¯26.8
ACADEMIC SUPPORT	81	4.7	4.3	¯9.2
STUDENT SERVICES	112	6.4	5.8	¯12.4
INSTITUTIONAL SUPPORT	340	19.6	17.8	¯4.3
PLANT OPERATION & MAINT.	202	11.6	10.5	4.6
SCHOLARSHIPS & FELLOWSHIPS	136	7.9	7.1	¯6.3
MANDATORY TRANSFERS: P & I	133	7.7	6.9	236.7
MANDATORY TRANSFERS: LOAN FUND	2	.1	.1	¯26.2
EDUCATIONAL & GENERAL EXPEND.	1,738	100.0	90.8	10.0
AUXILIARY EXPENDITURES	172		9.0	1.3
AUXILIARY TRANSFERS: P & I	4		.2	¯21.9
TOTAL AUXILIARIES	176		9.2	.6
ALL EXPEND & MANDATORY TRANSFERS	1,914		100.0	9.1
NET REVENUES	95			¯14.6
ALL OTHER ADDITIONS	188			9580.7
ALL OTHER DEDUCTIONS	¯ 211			¯272.2
NET AFTER ALL EXPEND & TRANSFERS	73			27.3

NET REVENUE RATIO (TOTAL REVENUES LESS TOTAL EXP & TRANSFERS+TOTAL REVENUES)

1974	6.0
1975	4.7

FTE STUDENT ENROLLMENT, FALL 1974: 204 11.1 PCT CHANGE

SOURCE: AUDITED FINANCIAL STATEMENTS CODED TO NACUBO STANDARDS

III. THE DISTRIBUTION OF CURRENT FUNDS FLOW

A. Statistical Summaries

  1. Dollar Distribution.
  2. Percentage Distribution.
  3. Percentage Changes

TABLE 43

DISTRIBUTION OF REVENUES, EXPENDITURES & RELATED FINANCIAL DATA, 1974 DOLLARS (000) BY CATEGORY
CALIFORNIA INDEPENDENT COLLEGES & UNIVERSITIES

	CENTRAL TENDENCY		RANGE		MID 50 PERCENT		VARIANCE		NUMBER
	AVERAGE	MEDIAN	MINIMUM	MAXIMUM	Q-1	Q-3	SD	CO. VAR.	OF CASES
REVENUES									
TUITION & FEES	3930	1562	2	55526	248	3829	8225.4	2.09	68
STATE GOVERNMENT	0	0	0	0	0	0	.0	.00	68
ALL GOVERNMENT	2069	80	0	64572	2	221	9321.3	4.51	68
PRIVATE GIFTS, GRANTS	975	200	0	15038	112	767	2264.4	2.32	68
ENDOWMENT INCOME	477	9	0	14912	0	159	2019.0	4.23	68
SALES & SERVICES	347	0	0	12685	0	51	1746.9	5.03	68
CONTRIBUTED SERVICES	25	0	0	460	0	0	87.6	3.54	68
OTHER REVENUE	312	37	0	9918	7	108	1278.2	4.09	68
EDUC & GENERAL SUBTOTAL	8135	2120	3	147168	567	5147	23087.2	2.84	68
AUXILIARY ENTERPRISES	2988	425	0	94564	28	1128	12590.8	4.21	68
TOTAL REVENUES	11123	2790	3	241732	700	6358	33721.2	3.03	68
EXPENDITURES									
INSTRUCTION	3185	889	1	55791	200	2260	8797.8	2.76	68
RESEARCH	1339	0	0	38093	0	25	5820.0	4.35	68
PUBLIC SERVICE	170	0	0	9397	0	1	1135.2	6.66	68
ACADEMIC SUPPORT	573	140	0	11953	36	306	1796.0	3.14	68
STUDENT SERVICES	363	160	0	5308	33	402	755.6	2.08	68
INSTITUTIONAL SUPPORT	1047	456	1	12542	203	1012	1962.1	1.87	68
PLANT OPS & MAINTENANCE	650	186	0	9174	48	434	1511.6	2.33	68
SCHOLARSHIPS, FELLOWSHIPS	636	194	0	10248	26	525	1660.7	2.62	68
P & I MANDATORY TRANSFERS	77	9	0	1692	0	58	224.6	2.90	68
LOAN FUND MANDATORY TRANS	16	0	0	303	0	8	50.2	3.22	68
EDUC & GENERAL SUBTOTAL	8055	2256	2	143991	622	5197	22600.8	2.82	68
AUXILIARY ENTERPRISES	2801	362	0	87296	20	899	11841.1	4.23	68
AUXILIARY P & I	77	0	¯20	959	0	93	172.4	2.25	68
AUXILIARIES SUBTOTAL	2877	362	0	88255	20	1063	11945.6	4.15	68
TOTAL EXP & MAND TRANS	10933	2678	2	232246	722	5598	32643.9	2.99	68
NET REVENUES	190	22	¯2955	9486	¯32	103	1272.4	6.68	68
OTHER ADDITIONS	262	0	0	6746	0	74	883.1	3.37	68
OTHER DEDUCTIONS	¯474	¯30	¯13123	0	¯179	0	1691.4	¯3.57	68
NET OTHER TRANSFERS	¯212	0	¯6377	927	¯69	5	935.0	¯4.42	68
NET AFTER ALL EXP, TRANS	¯21	1	¯2205	3109	¯71	95	595.3	¯27.90	68
OTHER FINANCIAL INDICATORS									
BALANCE DUE PHYSICAL PLNT	3066	1530	0	29629	67	3334	5039.8	1.64	68
INTEREST ON PHYSICAL PLNT	118	18	0	1244	0	121	225.5	1.90	68
INVESTMENT PHYSICAL PLNT	16500	3947	0	273279	578	15261	40290.5	2.44	68
ENDOWMENT BOOK VALUE	10769	385	0	339894	0	4009	44509.6	4.13	68
ENDOWMENT MARKET VALUE	9775	254	0	311745	0	3308	40757.4	4.17	68
ENDOWMENT YIELD	479	1	0	14912	0	61	2031.4	4.24	68
QUASI ENDOWMENT F B	1926	0	0	34078	0	606	5967.9	3.10	68
TOTAL UNRESTRICTED F B	3185	12	¯6229	76199	¯38	1514	10682.9	3.35	68
PRIOR YEAR FTE	1522	604	¯1	15959	147	1551	2598.4	1.70	68

SOURCE: AUDITED FINANCIAL STATEMENTS CODED TO NACUBO STANDARDS

TABLE 44

DISTRIBUTION OF REVENUES, EXPENDITURES & RELATED FINANCIAL DATA, 1975 DOLLARS (000) BY CATEGORY
CALIFORNIA INDEPENDENT COLLEGES & UNIVERSITIES

	CENTRAL TENDENCY		RANGE		MID 50 PERCENT		VARIANCE		NUMBER
	AVERAGE	MEDIAN	MINIMUM	MAXIMUM	Q-1	Q-3	SD	CO. VAR.	OF CASES
REVENUES									
TUITION & FEES	4540	1644	2	64589	301	4309	9559.0	2.11	60
STATE GOVERNMENT	0	0	0	0	0	0	.0	.00	60
ALL GOVERNMENT	2330	70	0	71694	9	270	10486.0	4.50	60
PRIVATE GIFTS, GRANTS	1093	321	0	17092	149	794	2667.0	2.44	60
ENDOWMENT INCOME	488	13	0	15692	0	102	2099.1	4.30	60
SALES & SERVICES	360	0	0	12537	0	50	1780.7	4.94	60
CONTRIBUTED SERVICES	26	0	0	447	0	0	87.9	3.34	60
OTHER REVENUE	379	44	¯49	12173	10	156	1576.4	4.16	60
EDUC & GENERAL SUBTOTAL	9217	2441	3	164834	606	5919	26147.4	2.84	60
AUXILIARY ENTERPRISES	3645	523	0	122619	37	1214	16075.6	4.41	60
TOTAL REVENUES	12862	2920	3	287453	803	7191	39800.1	3.09	60
EXPENDITURES									
INSTRUCTION	3553	1051	2	63037	231	2635	9766.5	2.75	60
RESEARCH	1492	0	0	41850	0	32	6511.9	4.36	60
PUBLIC SERVICE	208	0	0	10299	0	7	1251.1	6.02	60
ACADEMIC SUPPORT	680	165	0	12994	43	422	2003.6	2.94	60
STUDENT SERVICES	418	169	0	5957	37	450	863.5	2.07	60
INSTITUTIONAL SUPPORT	1168	459	1	12133	230	989	2140.6	1.83	60
PLANT OPS & MAINTENANCE	677	207	0	9220	66	513	1577.4	2.33	60
SCHOLARSHIPS, FELLOWSHIPS	728	231	0	10019	29	600	1832.0	2.52	60
P & I MANDATORY TRANSFERS	79	22	0	753	0	89	139.4	1.77	60
LOAN FUND MANDATORY TRANS	10	1	0	214	0	6	28.9	2.84	60
EDUC & GENERAL SUBTOTAL	9014	2509	3	154493	707	5904	25022.3	2.78	60
AUXILIARY ENTERPRISES	3403	302	0	110410	26	1047	14805.7	4.35	60
AUXILIARY P & I	84	0	¯20	1035	0	98	185.1	2.20	60
AUXILIARIES SUBTOTAL	3487	302	0	111453	26	1176	14917.8	4.28	60
TOTAL EXP & MAND TRANS	12500	2759	3	265946	851	7257	37487.9	3.00	60
NET REVENUES	361	17	¯1222	21507	¯85	113	2652.6	7.34	60
OTHER ADDITIONS	262	2	0	7737	0	107	969.4	3.70	60
OTHER DEDUCTIONS	¯555	¯37	¯19239	0	¯209	0	2377.9	¯4.28	60
NET OTHER TRANSFERS	¯293	¯7	¯11502	909	¯105	1	1490.7	¯5.09	60
NET AFTER ALL EXP.TRANS	68	¯2	¯992	10005	¯108	36	1243.8	18.23	60
OTHER FINANCIAL INDICATORS									
BALANCE DUE PHYSICAL PLNT	3580	1592	0	50802	149	3411	7058.3	1.97	60
INTEREST ON PHYSICAL PLNT	144	50	0	2175	0	131	306.0	2.13	60
INVESTMENT PHYSICAL PLNT	18557	5401	0	306066	1262	15556	44729.1	2.41	60
ENDOWMENT BOOK VALUE	11272	605	0	355137	0	4655	45782.2	4.06	60
ENDOWMENT MARKET VALUE	11452	436	0	363778	0	4676	47056.2	4.11	60
ENDOWMENT YIELD	522	5	0	15692	0	110	2127.0	4.08	60
QUASI ENDOWMENT F B	1911	0	0	33746	0	922	5779.6	3.02	60
TOTAL UNRESTRICTED F B	3289	74	¯7259	84448	¯54	1389	11637.3	3.54	60
PRIOR YEAR FTE	1569	645	¯1	16154	164	1636	2609.5	1.66	60

SOURCE: AUDITED FINANCIAL STATEMENTS CODED TO NACUBO STANDARDS

TABLE 45
DISTRIBUTION OF REVENUES, EXPENDITURES & RELATED FINANCIAL DATA, 1975 DOLLARS (000) BY CATEGORY
CPEC, AICCU, GROUP 1

	CENTRAL TENDENCY		RANGE		MID 50 PERCENT		VARIANCE		NUMBER
	AVERAGE	MEDIAN	MINIMUM	MAXIMUM	Q-1	Q-3	SD	CO. VAR.	OF CASES
REVENUES									
TUITION & FEES	27609	21960	1927	64589	3282	51937	25936.1	.94	4
STATE GOVERNMENT	0	0	0	0	0	0	.0	.00	4
FEDERAL GOVERNMENT	35891	35658	554	71694	13957	57825	25820.1	.72	4
PRIVATE GIFTS, GRANTS	9103	8859	801	17892	3517	14689	6326.3	.70	4
ENDOWMENT INCOME	6607	5066	603	15692	1528	11686	5852.4	.89	4
SALES & SERVICES	5200	4131	0	12537	82	10318	5353.7	1.03	4
CONTRIBUTED SERVICES	0	0	0	0	0	0	.0	.00	4
OTHER REVENUE	4494	2840	121	12173	568	8419	4749.3	1.06	4
EDUC & GENERAL SUBTOTAL	88902	93303	4169	164834	25546	152259	65738.7	.74	4
AUXILIARY ENTERPRISES	34672	7991	87	122619	867	68477	51076.1	1.47	4
TOTAL REVENUES	123574	101294	4256	287453	26413	220735	109139.2	.88	4
EXPENDITURES									
INSTRUCTION	32807	32946	2301	63037	8525	57090	25034.0	.76	4
RESEARCH	22749	24393	353	41858	9541	35958	15299.6	.67	4
PUBLIC SERVICE	2584	18	0	10299	0	5160	4454.4	1.72	4
ACADEMIC SUPPORT	6093	5436	503	12996	596	11590	5586.6	.92	4
STUDENT SERVICES	2684	2272	236	5957	518	4051	2311.8	.86	4
INSTITUTIONAL SUPPORT	7240	8053	719	12133	3046	11434	4532.2	.63	4
PLANT OPS & MAINTENANCE	5551	6293	399	9220	2135	8968	3634.5	.65	4
SCHOLARSHIPS, FELLOWSHIPS	6089	6513	512	10819	1439	10739	4696.3	.77	4
P & I MANDATORY TRANSFERS	33	0	0	131	0	66	56.7	1.73	4
LOAN FUND MANDATORY TRANS	73	38	0	214	4	141	85.8	1.18	4
EDUC & GENERAL SUBTOTAL	85902	91866	5383	154493	25086	145910	62039.4	.72	4
AUXILIARY ENTERPRISES	31482	7730	49	110418	1028	61936	45860.7	1.46	4
AUXILIARY P & I	471	425	0	1035	23	919	455.7	.97	4
AUXILIARIES SUBTOTAL	31953	8131	95	111453	1051	62855	46220.1	1.45	4
TOTAL EXP & MAND TRANS	117854	99997	5478	265946	26936	208773	100651.7	.85	4
NET REVENUES	5720	1297	¯1222	21507	¯523	11963	9206.8	1.61	4
OTHER ADDITIONS	2502	1136	0	7737	460	4545	3061.5	1.22	4
OTHER DEDUCTIONS	¯5790	¯1740	¯19239	¯443	¯10829	¯752	7797.4	¯1.35	4
NET OTHER TRANSFERS	¯3288	¯1280	¯11502	909	¯6960	304	4892.5	¯1.49	4
NET AFTER ALL EXP.TRANS	2432	18	¯313	10005	¯157	5020	4374.5	1.80	4
OTHER FINANCIAL INDICATORS									
BALANCE DUE PHYSICAL PLNT	18110	10019	0	50882	2235	33985	19897.9	1.10	4
INTEREST ON PHYSICAL PLNT	720	353	0	2175	61	1380	867.8	1.20	4
INVESTMENT PHYSICAL PLNT	156828	151896	17455	306066	69131	244526	104497.2	.67	4
ENDOWMENT BOOK VALUE	143774	99828	20303	355137	43903	243645	128327.6	.89	4
ENDOWMENT MARKET VALUE	146433	101069	19814	363778	39644	253221	133005.8	.91	4
ENDOWMENT YIELD	6773	5699	3	15692	1060	11686	5821.2	.86	4
QUASI ENDOWMENT F B	22185	24457	6082	33746	14054	30317	10187.1	.46	4
TOTAL UNRESTRICTED F B	38829	32107	6653	84448	18950	58708	28320.7	.73	4
PRIOR YEAR FTE	7426	6498	553	16154	1043	13809	6604.2	.89	4

SOURCE: AUDITED FINANCIAL STATEMENTS CODED TO NACUDO STANDARDS

TABLE 46
DISTRIBUTION OF REVENUES, EXPENDITURES & RELATED FINANCIAL DATA, 1975 DOLLARS (000) BY CATEGORY
CPEC, AICCU, GROUP 2

	CENTRAL TENDENCY		RANGE		MID 50 PERCENT		VARIANCE		NUMBER
	AVERAGE	MEDIAN	MINIMUM	MAXIMUM	Q-1	Q-3	SD	CO. VAR.	OF CASES
REVENUES									
TUITION & FEES	12697	11458	5309	20414	8910	17519	4945.6	.39	8
STATE GOVERNMENT	0	0	0	0	0	0	.0	.00	8
FEDERAL GOVERNMENT	977	424	0	4596	237	948	1405.0	1.44	8
PRIVATE GIFTS, GRANTS	2131	1560	430	4995	911	3330	1580.8	.74	8
ENDOWMENT INCOME	130	127	0	265	15	246	107.8	.83	8
SALES & SERVICES	230	70	0	896	0	402	325.7	1.42	8
CONTRIBUTED SERVICES	39	0	0	251	0	31	82.6	2.12	8
OTHER REVENUE	410	167	0	2370	96	191	746.6	1.82	8
EDUC & GENERAL SUBTOTAL	16614	13977	6285	27726	10914	24560	7479.4	.45	8
AUXILIARY ENTERPRISES	9309	2766	940	55460	1703	4563	17493.3	1.88	8
TOTAL REVENUES	25923	17312	7770	78821	12348	30736	21557.4	.83	8
EXPENDITURES									
INSTRUCTION	6522	6336	3260	10192	4797	8230	2155.0	.33	8
RESEARCH	1081	348	0	4513	74	1647	1514.0	1.40	8
PUBLIC SERVICE	370	100	0	1330	0	716	513.5	1.39	8
ACADEMIC SUPPORT	1525	1442	294	3437	570	2222	1044.8	.69	8
STUDENT SERVICES	780	730	230	2075	382	856	538.4	.69	8
INSTITUTIONAL SUPPORT	2830	2240	801	6256	1722	3862	1645.0	.58	8
PLANT OPS & MAINTENANCE	1370	1189	472	2363	967	1941	602.8	.44	8
SCHOLARSHIPS, FELLOWSHIPS	1391	1202	545	2530	783	2030	694.2	.50	8
P & I MANDATORY TRANSFERS	184	104	0	581	64	280	181.2	.98	8
LOAN FUND MANDATORY TRANS	33	30	11	81	19	39	20.5	.62	8
EDUC & GENERAL SUBTOTAL	16103	13886	6244	25840	10852	23633	6843.9	.43	8
AUXILIARY ENTERPRISES	9307	2586	735	56316	1654	4543	17815.9	1.91	8
AUXILIARY P & I	239	269	0	545	0	414	287.7	.87	8
AUXILIARIES SUBTOTAL	9546	2855	1280	56316	1752	4778	17725.5	1.86	8
TOTAL EXP & MAND TRANS	25649	17483	7739	79200	12786	28856	21455.6	.84	8
NET REVENUES	274	147	-1138	3343	-519	367	1264.4	4.61	8
OTHER ADDITIONS	347	51	0	1754	0	459	575.1	1.66	8
OTHER DEDUCTIONS	-924	-258	-4612	0	-1099	-33	1480.4	-1.60	8
NET OTHER TRANSFERS	-577	-64	-3930	235	-471	73	1291.1	-2.24	8
NET AFTER ALL EXP, TRANS	-303	-354	-992	352	-654	116	441.6	-1.46	8
OTHER FINANCIAL INDICATORS									
BALANCE DUE PHYSICAL PLNT	10047	8516	3730	19966	6324	13582	5041.0	.50	8
INTEREST ON PHYSICAL PLNT	401	283	89	814	239	633	253.4	.63	8
INVESTMENT PHYSICAL PLNT	37599	32682	11538	62325	29289	51494	15305.1	.41	0
ENDOWMENT BOOK VALUE	6637	5208	566	19169	2793	8590	5486.0	.83	0
ENDOWMENT MARKET VALUE	6563	5322	552	18911	2766	8434	5397.2	.82	8
ENDOWMENT YIELD	305	164	0	1150	82	399	349.9	1.15	8
QUASI ENDOWMENT F B	1381	531	0	3888	0	3047	1564.2	1.13	8
TOTAL UNRESTRICTED F B	250	777	-7259	6111	-2127	2925	3911.6	15.63	8
PRIOR YEAR FTE	4412	4747	2479	5689	3241	5577	1245.2	.28	8

SOURCE: AUDITED FINANCIAL STATEMENTS CODED TO NACUBO STANDARDS

TABLE 47
DISTRIBUTION OF REVENUES, EXPENDITURES & RELATED FINANCIAL DATA, 1975 DOLLARS (000) BY CATEGORY
CPEC, AICCU, GROUP 3

	CENTRAL TENDENCY		RANGE		MID 50 PERCENT		VARIANCE		NUMBER
	AVERAGE	MEDIAN	MINIMUM	MAXIMUM	Q-1	Q-3	SD	CO. VAR.	OF CASES
REVENUES									
TUITION & FEES	3272	2744	1390	5807	2000	4003	1486.5	.45	9
STATE GOVERNMENT	0	0	0	0	0	0	.0	.00	9
FEDERAL GOVERNMENT	258	123	84	826	108	370	234.0	.91	9
PRIVATE GIFTS, GRANTS	864	702	319	1902	459	1362	574.9	.67	9
ENDOWMENT INCOME	501	369	43	1442	199	736	402.0	.80	9
SALES & SERVICES	39	18	0	216	0	46	65.5	1.70	9
CONTRIBUTED SERVICES	0	0	0	0	0	0	.0	.00	9
OTHER REVENUE	232	121	¯49	1188	65	235	350.7	1.51	9
EDUC & GENERAL SUBTOTAL	5164	4504	2762	8390	3553	7640	2028.5	.39	9
AUXILIARY ENTERPRISES	1296	1121	558	2460	808	1942	625.1	.48	9
TOTAL REVENUES	6461	5492	3531	10406	4111	9804	2603.2	.40	9
EXPENDITURES									
INSTRUCTION	2097	1811	1044	4000	1259	3091	990.5	.47	9
RESEARCH	180	42	0	821	13	266	251.6	1.40	9
PUBLIC SERVICE	59	30	0	208	0	93	64.0	1.09	9
ACADEMIC SUPPORT	466	411	228	1050	294	587	240.2	.52	9
STUDENT SERVICES	541	535	309	1071	353	656	231.1	.43	9
INSTITUTIONAL SUPPORT	898	831	512	1463	569	1332	356.2	.40	9
PLANT OPS & MAINTENANCE	530	425	193	1014	363	708	280.7	.53	9
SCHOLARSHIPS, FELLOWSHIPS	501	518	255	762	337	675	176.1	.35	7
P & I MANDATORY TRANSFERS	29	6	0	164	0	30	50.4	1.76	9
LOAN FUND MANDATORY TRANS	4	5	0	9	4	6	2.4	.53	9
EDUC & GENERAL SUBTOTAL	5305	4397	2998	8043	3491	8007	2207.8	.42	9
AUXILIARY ENTERPRISES	1190	884	451	2422	751	1730	618.1	.52	9
AUXILIARY P & I	126	124	0	226	81	200	69.4	.55	9
AUXILIARIES SUBTOTAL	1315	1088	540	2422	851	1890	599.3	.46	9
TOTAL EXP & MAND TRANS	6620	5485	3860	10670	4031	10190	2739.8	.41	9
NET REVENUES	¯159	29	¯801	257	¯403	125	347.2	¯2.18	9
OTHER ADDITIONS	240	107	3	717	70	404	249.9	1.04	9
OTHER DEDUCTIONS	¯258	¯205	¯736	¯11	¯300	¯111	213.6	¯.83	9
NET OTHER TRANSFERS	¯19	¯105	¯420	333	¯113	197	223.8	¯11.99	9
NET AFTER ALL EXP,TRANS	¯178	¯70	¯680	99	¯291	7	243.9	¯1.37	9
OTHER FINANCIAL INDICATORS									
BALANCE DUE PHYSICAL PLNT	2561	2451	940	5441	2064	2987	1203.9	.47	9
INTEREST ON PHYSICAL PLNT	108	100	0	289	73	164	85.3	.79	9
INVESTMENT PHYSICAL PLNT	15237	15483	8292	27377	11298	19842	5700.2	.37	9
ENDOWMENT BOOK VALUE	12465	12007	2754	28080	6061	18415	7696.0	.62	9
ENDOWMENT MARKET VALUE	12929	12874	2754	33187	6338	17052	8796.3	.68	9
ENDOWMENT YIELD	562	369	0	1676	199	894	508.4	.91	9
QUASI ENDOWMENT F B	2776	1879	696	5576	1260	4724	1764.2	.64	9
TOTAL UNRESTRICTED F B	6331	5494	¯279	14736	4715	9402	4236.0	.67	9
PRIOR YEAR FTE	1149	964	461	2196	808	1580	539.4	.47	9

SOURCE: AUDITED FINANCIAL STATEMENTS CODED TO NACUBO STANDARDS

TABLE 48

DISTRIBUTION OF REVENUES, EXPENDITURES & RELATED FINANCIAL DATA, 1975 DOLLARS (000) BY CATEGORY
CPEC, AICCU, GROUP 4

	CENTRAL TENDENCY		RANGE		MID 50 PERCENT		VARIANCE		NUMBER
	AVERAGE	MEDIAN	MINIMUM	MAXIMUM	Q-1	Q-3	SD	CO. VAR.	OF CASES
REVENUES									
TUITION & FEES	3534	2900	350	10039	2309	4322	2384.9	.67	11
STATE GOVERNMENT	0	0	0	0	0	0	.0	.00	11
FEDERAL GOVERNMENT	249	127	14	901	47	389	252.5	1.01	11
PRIVATE GIFTS, GRANTS	659	660	175	1131	364	890	283.6	.43	11
ENDOWMENT INCOME	28	21	0	89	0	33	29.5	1.06	11
SALES & SERVICES	28	7	0	86	0	54	31.4	1.14	11
CONTRIBUTED SERVICES	67	0	0	447	0	0	145.3	2.18	11
OTHER REVENUE	103	64	0	245	39	176	82.2	.80	11
EDUC & GENERAL SUBTOTAL	4667	4000	584	11972	3173	5079	2721.5	.58	11
AUXILIARY ENTERPRISES	1505	1010	252	7752	666	1223	2000.4	1.33	11
TOTAL REVENUES	6172	5090	836	13631	4226	6611	3622.0	.59	11
EXPENDITURES									
INSTRUCTION	2071	1336	155	7256	1129	1992	1860.1	.90	11
RESEARCH	12	0	0	105	0	6	30.1	2.47	11
PUBLIC SERVICE	11	0	0	103	0	3	29.4	2.79	11
ACADEMIC SUPPORT	263	255	40	473	194	301	121.9	.46	11
STUDENT SERVICES	344	334	54	590	173	502	170.9	.50	11
INSTITUTIONAL SUPPORT	965	872	274	2234	686	1070	534.9	.55	11
PLANT OPS & MAINTENANCE	392	353	55	857	277	502	197.9	.50	11
SCHOLARSHIPS, FELLOWSHIPS	552	441	21	1367	319	660	363.0	.66	11
P & I MANDATORY TRANSFERS	212	153	0	753	31	352	221.3	1.04	11
LOAN FUND MANDATORY TRANS	5	1	0	17	0	12	5.8	1.21	11
EDUC & GENERAL SUBTOTAL	4827	4072	679	12340	3260	5723	2825.8	.59	11
AUXILIARY ENTERPRISES	1356	847	140	7699	520	1079	2031.1	1.50	11
AUXILIARY P & I	51	0	-20	196	0	109	69.4	1.36	11
AUXILIARIES SUBTOTAL	1407	910	140	7699	502	1122	2015.1	1.43	11
TOTAL EXP & MAND TRANS	6234	5016	827	13422	4216	7230	3655.0	.59	11
NET REVENUES	-62	10	-986	337	-130	120	338.1	-5.44	11
OTHER ADDITIONS	94	5	0	666	0	26	201.5	2.14	11
OTHER DEDUCTIONS	-152	-39	-837	0	-105	0	248.3	-1.63	11
NET OTHER TRANSFERS	-58	-25	-423	131	-120	13	137.7	-2.36	11
NET AFTER ALL EXP, TRANS	-120	19	-973	460	-260	95	397.0	-3.30	11
OTHER FINANCIAL INDICATORS									
BALANCE DUE PHYSICAL PLNT	3804	3401	605	11094	2127	4670	2610.2	.69	11
INTEREST ON PHYSICAL PLNT	157	122	0	636	22	199	181.4	1.16	11
INVESTMENT PHYSICAL PLNT	10614	10659	1040	18661	8717	11806	4273.2	.40	11
ENDOWMENT BOOK VALUE	853	827	6	2151	291	1169	561.6	.66	11
ENDOWMENT MARKET VALUE	696	704	0	2034	258	979	560.0	.80	11
ENDOWMENT YIELD	22	14	0	79	0	33	22.5	1.04	11
QUASI ENDOWMENT F B	330	172	0	879	0	689	332.0	1.01	11
TOTAL UNRESTRICTED F B	-110	90	-2397	1425	-1192	842	1131.4	-10.30	11
PRIOR YEAR FTE	1491	1279	278	3493	928	2060	825.2	.55	11

SOURCE: AUDITED FINANCIAL STATEMENTS CODED TO NACUBO STANDARDS

TABLE 49
DISTRIBUTION OF REVENUES, EXPENDITURES & RELATED FINANCIAL DATA, 1975 DOLLARS (000) BY CATEGORY
CPEC, AICCU, GROUP 5

	CENTRAL TENDENCY		RANGE		MID 50 PERCENT		VARIANCE		NUMBER
	AVERAGE	MEDIAN	MINIMUM	MAXIMUM	Q-1	Q-3	SD	CO. VAR.	OF CASES
REVENUES									
TUITION & FEES	1016	971	407	1934	910	1239	428.5	.42	9
STATE GOVERNMENT	0	0	0	0	0	0	.0	.00	9
FEDERAL GOVERNMENT	57	40	0	217	34	63	60.1	1.06	9
PRIVATE GIFTS, GRANTS	295	224	121	666	219	398	161.0	.55	9
ENDOWMENT INCOME	14	12	0	43	0	26	14.0	.98	9
SALES & SERVICES	13	1	0	60	0	25	20.7	1.60	9
CONTRIBUTED SERVICES	67	0	0	415	0	95	134.9	2.01	9
OTHER REVENUE	32	23	7	98	20	38	25.6	.81	9
EDUC & GENERAL SUBTOTAL	1494	1445	628	2297	1262	1916	513.5	.34	9
AUXILIARY ENTERPRISES	490	494	87	1020	315	658	259.3	.53	9
TOTAL REVENUES	1984	1817	880	3317	1756	2523	679.6	.34	9
EXPENDITURES									
INSTRUCTION	612	624	247	1136	432	839	277.6	.45	9
RESEARCH	0	0	0	0	0	0	.0	.00	9
PUBLIC SERVICE	3	0	0	24	0	2	7.5	2.49	9
ACADEMIC SUPPORT	108	93	19	310	64	132	83.1	.77	9
STUDENT SERVICES	135	129	34	270	99	179	66.5	.49	9
INSTITUTIONAL SUPPORT	383	339	255	705	334	420	127.9	.33	9
PLANT OPS & MAINTENANCE	144	146	56	219	110	197	52.1	.36	9
SCHOLARSHIPS, FELLOWSHIPS	152	180	36	276	76	205	76.2	.50	9
P & I MANDATORY TRANSFERS	55	26	0	195	10	89	59.3	1.08	9
LOAN FUND MANDATORY TRANS	1	0	0	5	0	3	1.7	1.27	9
EDUC & GENERAL SUBTOTAL	1593	1434	735	2534	1341	1985	511.1	.32	9
AUXILIARY ENTERPRISES	409	365	125	866	341	540	216.8	.53	9
AUXILIARY P & I	22	0	0	132	0	33	44.0	2.00	9
AUXILIARIES SUBTOTAL	431	365	125	998	341	573	256.3	.60	9
TOTAL EXP & MAND TRANS	2023	1775	876	3532	1732	2511	722.6	.36	9
NET REVENUES	¯40	4	¯215	116	¯111	35	100.0	¯2.53	9
OTHER ADDITIONS	102	19	0	440	0	217	155.7	1.52	9
OTHER DEDUCTIONS	¯88	¯27	¯438	0	¯123	0	135.3	¯1.54	9
NET OTHER TRANSFERS	15	0	¯137	204	¯17	63	89.8	6.17	9
NET AFTER ALL EXP, TRANS	¯25	28	¯262	116	¯121	102	127.2	¯5.09	9
OTHER FINANCIAL INDICATORS									
BALANCE DUE PHYSICAL PLNT	1431	1687	0	3287	124	2250	1087.2	.76	9
INTEREST ON PHYSICAL PLNT	50	49	0	120	9	94	45.1	.90	9
INVESTMENT PHYSICAL PLNT	4703	3282	550	10060	2783	8254	3096.8	.66	9
ENDOWMENT BOOK VALUE	320	240	0	1458	64	328	421.6	1.32	9
ENDOWMENT MARKET VALUE	232	151	0	1044	0	303	310.4	1.34	9
ENDOWMENT YIELD	11	7	0	28	0	25	11.5	1.07	9
QUASI ENDOWMENT F B	0	0	0	0	0	0	.0	.00	9
TOTAL UNRESTRICTED F B	¯162	¯105	¯713	135	¯269	109	283.1	¯1.74	9
PRIOR YEAR FTE	491	479	325	679	393	590	110.5	.23	9

SOURCE: AUDITED FINANCIAL STATEMENTS CODED TO NACUBO STANDARDS

TABLE 50
DISTRIBUTION OF REVENUES, EXPENDITURES & RELATED FINANCIAL DATA, 1975 DOLLARS (000) BY CATEGORY
CPEC, B AICCU, GROUP 6

	CENTRAL TENDENCY		RANGE		MID 50 PERCENT		VARIANCE		NUMBER
	AVERAGE	MEDIAN	MINIMUM	MAXIMUM	Q-1	Q-3	SD	CO. VAR.	OF CASES
REVENUES									
TUITION & FEES	1325	709	29	6478	130	1650	1842.3	1.39	11
STATE GOVERNMENT	0	0	0	0	0	0	.0	.00	11
FEDERAL GOVERNMENT	97	36	0	571	2	73	166.8	1.73	11
PRIVATE GIFTS, GRANTS	150	162	2	338	35	250	111.0	.74	11
ENDOWMENT INCOME	10	0	0	71	0	0	21.6	2.09	11
SALES & SERVICES	90	17	0	411	0	226	136.6	1.52	11
CONTRIBUTED SERVICES	0	0	0	0	0	0	.0	.00	11
OTHER REVENUE	69	37	1	228	12	142	79.8	1.16	11
EDUC & GENERAL SUBTOTAL	1741	1044	32	7745	508	1920	2022.1	1.16	11
AUXILIARY ENTERPRISES	102	12	0	552	0	134	162.6	1.60	11
TOTAL REVENUES	1842	1082	32	8297	508	2054	2178.5	1.18	11
EXPENDITURES									
INSTRUCTION	725	425	21	3329	226	648	871.2	1.20	11
RESEARCH	5	0	0	32	0	9	10.1	1.88	11
PUBLIC SERVICE	2	0	0	18	0	0	5.2	3.16	11
ACADEMIC SUPPORT	110	69	0	262	44	176	82.7	.75	11
STUDENT SERVICES	95	64	0	360	24	139	98.2	1.03	11
INSTITUTIONAL SUPPORT	368	288	6	1440	154	473	365.2	.99	11
PLANT OPS & MAINTENANCE	145	77	5	536	45	207	143.6	.99	11
SCHOLARSHIPS, FELLOWSHIPS	141	64	0	779	0	148	221.0	1.57	11
P & I MANDATORY TRANSFERS	15	0	0	72	0	26	21.3	1.42	11
LOAN FUND MANDATORY TRANS	2	0	0	18	0	0	5.2	2.98	11
EDUC & GENERAL SUBTOTAL	1609	1056	32	6787	573	1825	1755.0	1.09	11
AUXILIARY ENTERPRISES	94	14	0	496	0	150	146.7	1.56	11
AUXILIARY P & I	1	0	0	12	0	0	3.4	3.16	11
AUXILIARIES SUBTOTAL	95	14	0	496	0	150	147.8	1.55	11
TOTAL EXP & MAND TRANS	1704	1086	32	7283	573	1975	1897.7	1.11	11
NET REVENUES	138	22	-106	1014	-15	117	306.2	2.21	11
OTHER ADDITIONS	20	0	0	159	0	11	45.6	2.23	11
OTHER DEDUCTIONS	-146	-12	-1067	0	-183	0	300.2	-2.05	11
NET OTHER TRANSFERS	-126	-8	-1057	32	-108	0	300.3	-2.39	11
NET AFTER ALL EXP.TRANS	13	-23	-95	228	-62	87	96.0	7.66	11
OTHER FINANCIAL INDICATORS									
BALANCE DUE PHYSICAL PLNT	784	444	0	2450	168	1426	752.0	.96	11
INTEREST ON PHYSICAL PLNT	30	18	0	116	0	52	35.1	1.15	11
INVESTMENT PHYSICAL PLNT	2393	2586	51	4452	481	3850	1559.6	.65	11
ENDOWMENT BOOK VALUE	517	150	0	2050	0	1208	676.6	1.31	11
ENDOWMENT MARKET VALUE	512	147	0	2035	0	1248	678.2	1.32	11
ENDOWMENT YIELD	11	0	0	71	0	0	21.8	2.07	11
QUASI ENDOWMENT F B	139	0	0	1119	0	126	321.5	2.31	11
TOTAL UNRESTRICTED F B	399	0	-188	1897	-65	1125	683.5	1.71	11
PRIOR YEAR FTE	701	289	25	3711	77	1053	1027.1	1.47	11

SOURCE: AUDITED FINANCIAL STATEMENTS CODED TO NACUBO STANDARDS

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TABLE 51
DISTRIBUTION OF REVENUES, EXPENDITURES & RELATED FINANCIAL DATA, 1975 DOLLARS (000) BY CATEGORY
CPEC, GROUP 7

	CENTRAL TENDENCY		RANGE		MID 50 PERCENT		VARIANCE		NUMBER
	AVERAGE	MEDIAN	MINIMUM	MAXIMUM	Q-1	Q-3	SD	CO. VAR.	OF CASES
REVENUES									
TUITION & FEES	169	222	7	330	15	301	133.5	.79	5
STATE GOVERNMENT	0	0	0	0	0	0	.0	.00	5
FEDERAL GOVERNMENT	5	0	0	25	0	13	10.0	2.00	5
PRIVATE GIFTS, GRANTS	75	74	0	161	5	149	65.8	.87	5
ENDOWMENT INCOME	0	0	0	0	0	0	.0	.00	5
SALES & SERVICES	0	0	0	0	0	0	.0	.00	5
CONTRIBUTED SERVICES	0	0	0	0	0	0	.0	.00	5
OTHER REVENUE	2	2	0	6	0	5	2.2	1.01	5
EDUC & GENERAL SUBTOTAL	251	222	15	522	91	465	189.7	.75	5
AUXILIARY ENTERPRISES	3	0	0	16	0	8	6.4	2.00	5
TOTAL REVENUES	255	222	15	538	91	473	194.3	.76	5
EXPENDITURES									
INSTRUCTION	99	115	6	187	24	175	72.4	.73	5
RESEARCH	0	0	0	0	0	0	.0	.00	5
PUBLIC SERVICE	0	0	0	1	0	1	.4	2.00	5
ACADEMIC SUPPORT	26	8	1	63	3	60	27.6	1.05	5
STUDENT SERVICES	20	20	6	40	10	32	11.9	.60	5
INSTITUTIONAL SUPPORT	68	55	5	141	36	121	48.1	.71	5
PLANT OPS & MAINTENANCE	14	6	1	35	6	28	12.4	.91	5
SCHOLARSHIPS, FELLOWSHIPS	4	0	0	22	0	11	8.8	2.00	5
P & I MANDATORY TRANSFERS	1	0	0	5	0	3	2.0	2.00	5
LOAN FUND MANDATORY TRANS	1	0	0	4	0	2	1.6	2.00	5
EDUC & GENERAL SUBTOTAL	233	211	21	462	85	424	169.0	.73	5
AUXILIARY ENTERPRISES	3	0	0	15	0	8	6.0	2.00	5
AUXILIARY P & I	0	0	0	0	0	0	.0	.00	5
AUXILIARIES SUBTOTAL	3	0	0	15	0	8	6.0	2.00	5
TOTAL EXP & MAND TRANS	236	211	21	477	85	431	173.2	.73	5
NET REVENUES	19	11	¯6	61	6	42	22.9	1.22	5
OTHER ADDITIONS	0	0	0	0	0	0	.0	.00	5
OTHER DEDUCTIONS	¯3	0	¯14	0	¯1	0	5.5	¯1.84	5
NET OTHER TRANSFERS	¯3	0	¯14	0	¯1	0	5.5	¯1.84	5
NET AFTER ALL EXP.TRANS	16	5	¯6	61	¯3	42	24.6	1.36	5
OTHER FINANCIAL INDICATORS									
BALANCE DUE PHYSICAL PLNT	37	18	0	130	0	84	48.5	1.30	5
INTEREST ON PHYSICAL PLNT	3	0	0	10	0	7	3.9	1.49	5
INVESTMENT PHYSICAL PLNT	116	158	7	202	17	200	86.7	.74	5
ENDOWMENT BOOK VALUE	6	0	0	28	0	14	11.2	2.00	5
ENDOWMENT MARKET VALUE	6	0	0	28	0	14	11.2	2.00	5
ENDOWMENT YIELD	0	0	0	0	0	0	.0	.00	5
QUASI ENDOWMENT F B	5	0	0	25	0	13	10.0	2.00	5
TOTAL UNRESTRICTED F B	¯2	2	¯55	64	¯52	49	46.7	¯29.19	5
PRIOR YEAR FTE	120	147	13	251	23	209	90.5	.75	5

SOURCE: AUDITED FINANCIAL STATEMENTS CODED TO NACUBO STANDARDS

TABLE 52

DISTRIBUTION OF REVENUES. EXPENDITURES & RELATED FINANCIAL DATA. 1975 DOLLARS (000) BY CATEGORY
CPEC. GROUPS 8 AND 9

	CENTRAL TENDENCY		RANGE		MID 50 PERCENT		VARIANCE		NUMBER
	AVERAGE	MEDIAN	MINIMUM	MAXIMUM	Q-1	Q-3	SD	CO. VAR.	OF CASES
REVENUES									
TUITION & FEES	349	72	2	2476	21	209	696.0	1.99	11
STATE GOVERNMENT	0	0	0	0	0	0	.0	.00	11
FEDERAL GOVERNMENT	37	0	0	162	0	90	56.2	1.50	11
PRIVATE GIFTS. GRANTS	103	107	0	287	1	174	92.7	.90	11
ENDOWMENT INCOME	62	0	0	469	0	0	142.9	2.29	11
SALES & SERVICES	9	0	0	104	0	0	29.9	3.16	11
CONTRIBUTED SERVICES	13	0	0	144	0	0	41.4	3.16	11
OTHER REVENUE	20	15	0	51	1	42	18.4	.90	11
EDUC & GENERAL SUBTOTAL	595	325	3	2967	47	951	815.0	1.37	11
AUXILIARY ENTERPRISES	85	35	0	455	0	121	129.0	1.51	11
TOTAL REVENUES	680	389	3	3011	47	1122	855.7	1.26	11
EXPENDITURES									
INSTRUCTION	235	51	2	1666	12	235	463.0	1.97	11
RESEARCH	0	0	0	0	0	0	.0	.00	11
PUBLIC SERVICE	12	0	0	135	0	0	38.0	3.16	11
ACADEMIC SUPPORT	28	5	0	120	2	40	40.5	1.47	11
STUDENT SERVICES	38	28	0	121	2	71	41.0	1.08	11
INSTITUTIONAL SUPPORT	115	76	1	355	10	232	119.9	1.04	11
PLANT OPS & MAINTENANCE	68	68	0	207	7	93	69.0	1.01	11
SCHOLARSHIPS. FELLOWSHIPS	46	18	0	164	0	93	53.7	1.16	11
P & I MANDATORY TRANSFERS	45	7	0	185	0	81	59.8	1.33	11
LOAN FUND MANDATORY TRANS	1	0	0	4	0	0	1.5	2.12	11
EDUC & GENERAL SUBTOTAL	588	379	3	2747	29	995	772.8	1.31	11
AUXILIARY ENTERPRISES	58	24	0	266	0	112	79.7	1.37	11
AUXILIARY P & I	1	0	0	16	0	0	4.6	3.16	11
AUXILIARIES SUBTOTAL	60	24	0	266	0	112	81.3	1.36	11
TOTAL EXP & MAND TRANS	648	379	3	2764	29	1150	799.6	1.23	11
NET REVENUES	32	18	¯58	247	0	41	76.4	2.37	11
OTHER ADDITIONS	64	0	0	679	0	0	194.7	3.06	11
OTHER DEDUCTIONS	¯71	¯5	¯608	0	¯35	0	171.5	¯2.40	11
NET OTHER TRANSFERS	¯8	¯1	¯66	71	¯27	0	31.9	¯4.13	11
NET AFTER ALL EXP.TRANS	25	6	¯28	225	0	20	65.4	2.66	11
OTHER FINANCIAL INDICATORS									
BALANCE DUE PHYSICAL PLNT	366	63	0	1487	0	581	462.4	1.26	11
INTEREST ON PHYSICAL PLNT	18	0	0	121	0	32	35.0	1.98	11
INVESTMENT PHYSICAL PLNT	971	682	0	2991	1	1713	1058.3	1.09	11
ENDOWMENT BOOK VALUE	737	0	0	8099	0	0	2328.0	3.16	11
ENDOWMENT MARKET VALUE	796	0	0	8751	0	0	2515.5	3.16	11
ENDOWMENT YIELD	41	0	0	453	0	0	130.2	3.16	11
QUASI ENDOWMENT F B	0	0	0	0	0	0	.0	.00	11
TOTAL UNRESTRICTED F B	698	18	0	6074	2	185	1739.3	2.49	11
PRIOR YEAR FTE	204	76	¯1	1079	49	161	307.9	1.51	11

SOURCE: AUDITED FINANCIAL STATEMENTS CODED TO NACUBO STANDARDS

TABLE 53
PERCENTAGE DISTRIBUTION OF CURRENT FUND REVENUES & EXPENDITURES, 1975
CPEC, AICCU INDEPENDENT COLLEGES AND UNIVERSITIES

	CENTRAL TENDENCY		RANGE		MID 50 PERCENT		VARIANCE		NUMBER
	AVERAGE	MEDIAN	MINIMUM	MAXIMUM	Q-1	Q-3	SD	CO. VAR.	OF CASES
E & G REVENUES, EXPENDITURES									
TUITION & FEES	62.5	68.3	5.4	100.0	49.7	79.3	23.2	.37	68
STATE GOVT REVENUES	.0	.0	.0	.0	.0	.0	.0	.00	68
FEDERAL GOVT REVENUES	6.0	3.2	.0	58.3	.6	6.5	9.5	1.58	68
GIFTS, GRANTS APPLIED	19.4	16.7	.0	81.3	8.5	22.8	15.5	.80	68
ENDOWMENT INCOME APPLIED	3.8	.4	.0	56.0	.0	1.8	9.8	2.53	68
SALES, SERVICES EDUC DEPTS	2.8	.0	.0	80.9	.0	1.3	10.6	3.75	68
CONTRIBUTED SERVICES	1.4	.0	.0	37.0	.0	.0	5.6	3.91	68
OTHER REVENUE	4.0	2.1	¯1.4	42.3	1.2	3.2	6.9	1.71	68
TOTAL EDUCATIONAL, GENERAL REV.	100.0	100.0	100.0	100.0	100.0	100.0	.0	.00	68
INSTRUCTION	39.0	39.4	3.2	66.7	32.9	45.7	10.9	.28	68
RESEARCH	2.5	.0	.0	40.4	.0	1.1	6.8	2.72	68
PUBLIC SERVICE	.8	.0	.0	13.6	.0	.4	2.1	2.62	68
ACADEMIC SUPPORT	7.3	6.9	.0	19.6	3.9	9.9	4.4	.60	68
STUDENT SERVICES	7.4	6.6	.0	28.6	4.3	10.1	4.5	.61	68
INSTITUTIONAL SUPPORT	22.0	20.3	7.8	42.4	16.2	26.7	7.9	.36	68
PLANT OPERATION, MAINT.	9.7	8.6	.0	28.0	7.2	11.6	4.6	.47	68
SCHOLARSHIPS, FELLOWSHIPS	8.0	8.0	.0	18.6	4.3	11.2	4.9	.61	68
P & I MANDATORY TRANSFERS	3.2	.0	.0	32.7	.0	4.0	5.7	1.77	68
LOAN FUND MAND. TRANSFERS	.1	.0	.0	.9	.0	.2	.2	1.62	68
TOTAL EDUC & GEN EXPENDITURES	100.0	100.0	100.0	100.0	100.0	100.0	.0	.00	68
TOTAL REVENUES, EXPENDITURES									
TUITION & FEES	52.5	54.4	5.4	100.0	38.9	66.6	22.2	.42	68
STATE GOVT REVENUES	.0	.0	.0	.0	.0	.0	.0	.00	68
ALL GOVT REVENUES	5.0	2.6	.0	56.3	.5	5.4	8.2	1.65	68
GIFTS, GRANTS APPLIED	16.3	13.2	.0	81.3	6.0	21.6	14.2	.87	68
ENDOWMENT INCOME APPLIED	3.3	.3	.0	56.0	.0	1.5	9.0	2.69	68
SALES, SERVICES EDUC DEPTS	2.7	.0	.0	80.9	.0	1.2	10.6	3.94	68
CONTRIBUTED SERVICES	1.2	.0	.0	37.0	.0	.0	5.2	4.15	68
OTHER REVENUE	3.5	1.7	¯1.2	42.3	.9	2.0	6.6	1.86	68
SUBTOTAL EDUC & GEN REVENUE	84.7	85.0	29.6	100.0	78.0	96.5	13.8	.16	68
AUXILIARY ENTERPRISE REVENUE	15.3	15.0	.0	70.4	3.5	22.0	13.8	.90	68
TOTAL REVENUES	100.0	100.0	100.0	100.0	100.0	100.0	.0	.00	68
INSTRUCTION	33.8	32.2	3.2	66.7	26.8	41.8	12.1	.36	68
RESEARCH	1.9	.0	.0	38.7	.0	.9	5.7	2.92	68
PUBLIC SERVICE	.6	.0	.0	11.7	.0	.4	1.6	2.80	68
ACADEMIC SUPPORT	6.2	5.4	.0	16.4	3.5	8.6	4.0	.64	68
STUDENT SERVICES	6.3	5.7	.0	28.6	3.9	8.3	4.3	.68	68
INSTITUTIONAL SUPPORT	19.2	18.9	3.0	42.4	13.5	23.2	8.0	.42	68
PLANT OPERATION, MAINT.	8.3	7.5	.0	26.9	6.1	9.5	4.3	.52	68
SCHOLARSHIPS, FELLOWSHIPS	6.6	7.2	.0	15.9	4.0	9.4	4.0	.61	68
P & I MANDATORY TRANSFERS	2.8	.7	.0	32.7	.0	4.0	5.2	1.87	68
LOAN FUND MAND. TRANSFERS	.1	.0	.0	.8	.0	.1	.2	1.72	68
SUBTOTAL EDUC & GEN EXPEND.	85.8	83.9	28.9	100.0	80.3	96.5	12.8	.15	68
AUXILIARY ENTERPRISE EXPEND.	13.4	14.7	.0	71.1	3.5	19.2	12.6	.94	68
P & I MAND. TRANS. AUXIL.	.8	.0	¯.6	5.9	.0	1.5	1.3	1.70	68
SUBTOTAL AUXILIARIES	14.2	16.1	.0	71.1	3.5	19.7	12.8	.90	68
TOTAL EXPEND. & MAND. TRNS.	100.0	100.0	100.0	100.0	100.0	100.0	.0	.00	68

SOURCE: AUDITED FINANCIAL STATEMENTS CODED TO NACUBO STANDARDS

TABLE 54
PERCENTAGE DISTRIBUTION OF CURRENT FUND REVENUES & EXPENDITURES, 1975
NATIONAL SAMPLE

	CENTRAL TENDENCY		RANGE		MID 50 PERCENT		VARIANCE		NUMBER
	AVERAGE	MEDIAN	MINIMUM	MAXIMUM	Q-1	Q-3	SD	CO. VAR.	OF CASES
E & G REVENUES, EXPENDITURES									
TUITION & FEES	64.5	66.3	22.7	92.5	56.5	75.2	14.6	.23	95
STATE GOVT REVENUES	1.5	.0	.0	15.7	.0	1.4	3.1	2.00	95
FEDERAL GOVT REVENUES	9.8	6.1	.4	48.8	3.0	10.9	10.6	1.08	95
GIFTS, GRANTS APPLIED	13.1	12.2	.0	42.3	6.6	17.6	8.5	.65	95
ENDOWMENT INCOME APPLIED	5.6	3.1	.0	29.1	1.1	6.6	6.8	1.22	95
SALES, SERVICES EDUC DEPTS	.9	.2	.0	6.1	.0	1.5	1.4	1.53	95
CONTRIBUTED SERVICES	.5	.0	.0	19.4	.0	.0	2.2	4.51	95
OTHER REVENUE	4.0	2.4	.0	33.6	1.7	4.6	4.3	1.09	95
TOTAL EDUCATIONAL, GENERAL REV.	100.0	100.0	100.0	100.0	100.0	100.0	.0	.00	95
INSTRUCTION	39.6	39.6	22.0	54.2	34.6	45.0	7.3	.18	95
RESEARCH	2.1	.3	.0	29.6	.0	1.9	4.8	2.26	95
PUBLIC SERVICE	.6	.0	.0	6.4	.0	.7	1.1	1.91	95
ACADEMIC SUPPORT	7.2	6.5	2.6	15.2	5.3	8.7	2.7	.37	95
STUDENT SERVICES	9.0	9.4	2.8	19.9	6.3	10.0	3.5	.38	95
INSTITUTIONAL SUPPORT	17.8	16.6	5.5	41.7	13.4	21.7	5.8	.33	95
PLANT OPERATION, MAINT.	10.6	10.3	3.6	20.4	8.1	12.8	3.3	.31	95
SCHOLARSHIPS, FELLOWSHIPS	11.1	10.6	2.7	26.5	8.1	13.3	4.2	.38	95
P & I MANDATORY TRANSFERS	2.0	1.2	.0	10.0	.0	3.3	2.1	1.06	95
LOAN FUND MAND. TRANSFERS	.1	.1	¯3.4	1.3	.0	.2	.4	4.34	95
TOTAL EDUC & GEN EXPENDITURES	100.0	100.0	100.0	100.0	100.0	100.0	.0	.00	95
TOTAL REVENUES, EXPENDITURES									
TUITION & FEES	51.4	52.6	18.1	91.0	43.7	59.3	12.9	.25	95
STATE GOVT REVENUES	1.3	.0	.0	14.2	.0	1.0	2.7	2.06	95
ALL GOVT REVENUES	7.9	4.9	.3	44.2	2.4	8.8	8.9	1.12	95
GIFTS, GRANTS APPLIED	10.4	9.3	.0	34.1	5.4	13.6	6.9	.67	95
ENDOWMENT INCOME APPLIED	4.4	2.3	.0	23.1	.8	5.3	5.4	1.23	95
SALES, SERVICES EDUC DEPTS	.7	.2	.0	5.0	.0	1.1	1.1	1.51	95
CONTRIBUTED SERVICES	.4	.0	.0	16.4	.0	.0	1.9	4.62	95
OTHER REVENUE	3.1	2.0	.0	28.4	1.3	3.6	3.5	1.12	95
SUBTOTAL EDUC & GEN REVENUE	79.7	79.0	62.4	99.6	74.5	84.1	7.6	.10	95
AUXILIARY ENTERPRISE REVENUE	20.3	21.0	.4	37.6	15.9	25.5	7.6	.37	95
TOTAL REVENUES	100.0	100.0	100.0	100.0	100.0	100.0	.0	.00	95
INSTRUCTION	31.5	30.9	17.2	49.6	27.2	36.2	6.6	.21	95
RESEARCH	1.7	.2	.0	25.0	.0	1.4	3.9	2.29	95
PUBLIC SERVICE	.5	.0	.0	5.0	.0	.6	.9	1.97	95
ACADEMIC SUPPORT	5.8	5.2	2.3	12.8	4.1	7.3	2.3	.39	95
STUDENT SERVICES	7.1	7.0	2.4	14.7	5.0	8.8	2.7	.38	95
INSTITUTIONAL SUPPORT	14.1	13.1	4.2	32.5	10.8	17.5	4.9	.34	95
PLANT OPERATION, MAINT.	8.4	7.9	2.6	16.4	6.5	10.0	2.7	.32	95
SCHOLARSHIPS, FELLOWSHIPS	8.8	7.9	2.2	23.0	6.5	10.5	3.6	.41	95
P & I MANDATORY TRANSFERS	1.5	1.0	.0	7.3	.0	2.7	1.6	1.04	95
LOAN FUND MAND. TRANSFERS	.1	.1	¯2.7	1.1	.0	.2	.3	4.31	95
SUBTOTAL EDUC & GEN EXPEND.	79.5	79.1	62.5	100.0	74.9	83.5	6.9	.09	95
AUXILIARY ENTERPRISE EXPEND.	18.7	19.0	.0	37.3	15.0	22.3	6.5	.35	95
P & I MAND. TRANS. AUXIL.	1.9	1.6	.0	6.6	.1	3.0	1.7	.91	95
SUBTOTAL AUXILIARIES	20.5	20.9	.0	37.5	16.5	25.1	6.9	.33	95
TOTAL EXPEND. & MAND. TRNS.	100.0	100.0	100.0	100.0	100.0	100.0	.0	.00	95

SOURCE: AUDITED FINANCIAL STATEMENTS CODED TO NACUBO STANDARDS

TABLE 55
PERCENTAGE DISTRIBUTION OF CURRENT FUND REVENUES & EXPENDITURES, 1974 AND 1975
CPEC, AICCU GROUPS (PAGE 1 OF 2)

GROUP NUMBER	ALL GROUPS		1		2		3		4	
	1974	1975	1974	1975	1974	1975	1974	1975	1974	1975
E & G REVENUES, EXPENDITURES										
TUITION & FEES	48.3	49.3	30.6	31.1	75.6	76.4	61.9	63.3	75.5	75.7
STATE GOVT REVENUES	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0
FEDERAL GOVT REVENUES	25.4	25.3	40.2	40.4	6.6	5.9	5.2	5.0	4.1	5.3
GIFTS, GRANTS APPLIED	12.0	11.9	10.0	10.2	12.5	12.8	17.6	16.7	15.6	14.1
ENDOWMENT INCOME APPLIED	5.9	5.3	8.1	7.4	.9	.8	10.2	9.7	.7	.6
SALES, SERVICES EDUC DEPTS	4.3	3.9	6.3	5.8	1.7	1.4	.6	.7	.5	.6
CONTRIBUTED SERVICES	.3	.3	.0	.0	.3	.2	.0	.0	1.6	1.4
OTHER REVENUE	3.8	4.1	4.6	5.1	2.3	2.5	4.5	4.5	2.0	2.2
TOTAL EDUCATIONAL, GENERAL REV.	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
INSTRUCTION	39.5	39.4	38.1	38.2	41.8	40.5	40.3	39.5	41.7	42.9
RESEARCH	16.6	16.6	26.0	26.5	7.4	6.7	2.8	3.4	.4	.3
PUBLIC SERVICE	2.1	2.3	3.0	3.0	1.4	2.3	.9	1.1	.1	.2
ACADEMIC SUPPORT	7.1	7.5	7.1	7.1	7.4	9.5	8.6	8.8	5.3	5.5
STUDENT SERVICES	4.5	4.6	3.0	3.1	4.5	4.8	9.9	10.2	7.5	7.1
INSTITUTIONAL SUPPORT	13.0	13.0	8.7	8.4	16.5	17.6	17.2	16.9	21.3	20.0
PLANT OPERATION, MAINT.	8.1	7.5	6.7	6.5	10.6	8.6	10.1	10.0	8.8	8.1
SCHOLARSHIPS, FELLOWSHIPS	7.9	8.1	7.2	7.1	8.2	8.6	9.7	9.4	10.1	11.4
P & I MANDATORY TRANSFERS	1.0	.9	.0	.0	2.1	1.1	.4	.5	4.4	4.4
LOAN FUND MAND. TRANSFERS	.2	.1	.1	.1	.2	.2	.1	.1	.4	.1
TOTAL EDUC & GEN EXPENDITURES	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
TOTAL REVENUES, EXPENDITURES										
TUITION & FEES	35.3	35.3	22.8	22.3	48.4	49.0	49.5	50.6	56.8	57.3
STATE GOVT REVENUES	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0
ALL GOVT REVENUES	18.6	18.1	29.9	29.0	4.3	3.8	4.2	4.0	3.1	4.0
GIFTS, GRANTS APPLIED	8.8	8.5	7.5	7.4	8.0	8.2	14.1	13.4	11.7	10.7
ENDOWMENT INCOME APPLIED	4.3	3.8	6.1	5.3	.6	.5	8.2	7.7	.5	.5
SALES, SERVICES EDUC DEPTS	3.1	2.8	4.7	4.2	1.1	.9	.4	.6	.4	.4
CONTRIBUTED SERVICES	.2	.2	.0	.0	.2	.2	.0	.0	1.2	1.1
OTHER REVENUE	2.8	2.9	3.5	3.6	1.5	1.6	3.6	3.6	1.5	1.7
SUBTOTAL EDUC & GEN REVENUE	73.1	71.7	74.5	71.9	64.0	64.1	80.0	79.9	75.3	75.6
AUXILIARY ENTERPRISE REVENUE	26.9	28.3	25.5	28.1	36.0	35.9	20.0	20.1	24.7	24.4
TOTAL REVENUES	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
INSTRUCTION	29.1	28.4	28.7	27.8	26.6	25.4	32.2	31.7	32.1	33.2
RESEARCH	12.2	11.9	19.6	19.3	4.7	4.2	2.2	2.7	.3	.2
PUBLIC SERVICE	1.6	1.7	2.3	2.2	.9	1.4	.7	.9	.1	.2
ACADEMIC SUPPORT	5.2	5.4	5.4	5.2	4.7	5.9	6.9	7.0	4.1	4.2
STUDENT SERVICES	3.3	3.3	2.3	2.3	2.8	3.0	7.9	8.2	5.7	5.5
INSTITUTIONAL SUPPORT	9.6	9.3	6.6	6.1	10.5	11.1	13.7	13.6	16.4	15.5
PLANT OPERATION, MAINT.	5.9	5.4	5.0	4.7	6.7	5.4	8.0	8.0	6.7	6.3
SCHOLARSHIPS, FELLOWSHIPS	5.8	5.8	5.4	5.2	5.2	5.4	7.8	7.6	7.8	8.9
P & I MANDATORY TRANSFERS	.7	.6	.0	.0	1.4	.7	.3	.4	3.4	3.4
LOAN FUND MAND. TRANSFERS	.1	.1	.1	.1	.1	.1	.1	.1	.3	.1
SUBTOTAL EDUC & GEN EXPEND.	73.7	72.1	75.4	72.9	63.6	62.8	79.9	80.1	76.9	77.4
AUXILIARY ENTERPRISE EXPEND.	25.6	27.2	24.1	26.7	35.5	36.3	18.0	18.0	22.2	21.8
P & I MAND. TRANS. AUXIL.	.7	.7	.4	.4	.9	.9	2.1	1.9	.9	.8
SUBTOTAL AUXILIARIES	26.3	27.9	24.6	27.1	36.4	37.2	20.1	19.9	23.1	22.6
TOTAL EXPEND. & MAND. TRNS.	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

SOURCE: AUDITED FINANCIAL STATEMENTS CODED TO NACUBO STANDARDS

TABLE 55
PERCENTAGE DISTRIBUTION OF CURRENT FUND REVENUES & EXPENDITURES, 1974 AND 1975
CPEC, AICCU GROUPS (PAGE 2 OF 2)

GROUP NUMBER	5		6		7		8		9	
	1974	1975	1974	1975	1974	1975	1974	1975	1974	1975
E & G PEVENUES, EXPENDITURES										
TUITION & FEES	64.3	68.0	76.0	76.1	58.0	67.2	35.5	37.5	89.5	83.7
STATE GOVT REVENUES	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0
FEDERAL GOVT REVENUES	3.9	3.8	4.9	5.6	11.8	2.0	8.4	7.1	.0	5.4
GIFTS, GRANTS APPLIED	21.9	19.8	10.5	8.6	29.1	29.9	25.2	27.1	4.9	5.8
ENDOWMENT INCOME APPLIED	1.1	1.0	.7	.6	.0	.0	22.3	19.5	.0	.0
SALES, SERVICES EDUC DEPTS	1.1	.9	5.0	5.2	.0	.0	4.2	.0	3.2	3.5
CONTRIBUTED SERVICES	4.7	4.5	.0	.0	.0	.0	.0	4.1	.0	.0
OTHER REVENUE	2.9	2.1	2.8	3.9	1.1	.9	4.4	4.9	2.5	1.7
TOTAL EDUCATIONAL, GENERAL REV.	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
INSTRUCTION	39.6	38.4	45.0	45.1	46.8	42.4	25.7	24.6	54.0	60.5
RESEARCH	.0	.0	.3	.3	.0	.0	.0	.0	.0	.0
PUBLIC SERVICE	.0	.2	.0	.1	.1	.1	5.1	3.7	.0	.0
ACADEMIC SUPPORT	5.9	6.8	7.7	6.8	10.0	11.3	5.3	4.9	6.2	4.4
STUDENT SERVICES	8.2	8.5	5.8	5.9	9.4	8.6	8.5	7.9	7.3	4.4
INSTITUTIONAL SUPPORT	25.5	24.1	22.9	22.9	24.5	29.0	25.3	24.4	17.9	13.1
PLANT OPEPATION, MAINT.	9.2	9.0	8.6	9.0	5.5	5.8	13.5	14.6	10.1	7.6
SCHOLARSHIPS, FELLOWSHIPS	8.8	9.5	8.0	8.7	2.5	1.9	12.1	11.2	4.5	3.4
P & I MANDATORY TRANSFERS	2.9	3.5	.8	.9	1.0	.4	4.0	8.4	.0	6.7
LOAN FUND MAND. TRANSFERS	.0	.1	.8	.1	.2	.3	.3	.2	.0	.0
TOTAL EDUC & GEN EXPENDITURES	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
TOTAL PEVENUES, EXPENDITURES										
TUITION & FEES	49.0	51.2	71.8	71.9	57.5	66.4	28.6	29.9	87.8	82.5
STATE GOVT REVENUES	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0
ALL GOVT REVENUES	3.0	2.9	4.6	5.2	11.7	2.0	6.7	5.6	.0	5.3
GIFTS, GRANTS APPLIED	16.7	14.9	9.9	8.2	28.8	29.5	20.3	21.6	4.8	5.7
ENDOWMENT INCOME APPLIED	.8	.7	.7	.6	.0	.0	17.9	15.5	.0	.0
SALES, SERVICES EDUC DEPTS	.9	.7	4.8	4.9	.0	.0	3.4	.0	3.1	3.4
CONTRIBUTED SERVICES	3.6	3.4	.0	.0	.0	.0	.0	3.3	.0	.0
OTHER REVENUE	2.2	1.6	2.7	3.7	1.0	.9	3.5	3.9	2.4	1.7
SUBTOTAL EDUC & GEN REVENUE	76.1	75.3	94.4	94.5	99.1	98.7	80.4	79.8	98.2	98.6
AUXILIARY ENTERPRISE REVENUE	23.9	24.7	5.6	5.5	.9	1.3	19.6	20.2	1.8	1.4
TOTAL REVENUES	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
INSTRUCTION	31.2	30.2	42.4	42.6	46.4	41.9	21.9	21.0	53.6	60.1
RESEARCH	.0	.0	.3	.3	.0	.0	.0	.0	.0	.0
PUBLIC SERVICE	.0	.1	.0	.1	.1	.1	4.3	3.1	.0	.0
ACADEMIC SUPPORT	4.6	5.3	7.3	6.5	9.9	11.2	4.5	4.2	6.2	4.4
STUDENT SERVICES	6.5	6.7	5.5	5.6	9.3	8.5	7.3	6.8	7.3	4.4
INSTITUTIONAL SUPPORT	20.1	18.9	21.6	21.6	24.3	28.7	21.6	20.8	17.7	13.0
PLANT OPERATION, MAINT.	7.2	7.1	8.1	8.5	5.5	5.8	11.5	12.5	10.0	7.5
SCHOLARSHIPS, FELLOWSHIPS	6.9	7.5	7.5	8.3	2.5	1.9	10.3	9.6	4.5	3.3
P & I MANDATORY TRANSFERS	2.3	2.7	.8	.9	1.0	.4	3.4	7.2	.0	6.6
LOAN FUND MAND. TRANSFERS	.0	.1	.7	.1	.2	.3	.3	.2	.0	.0
SUBTOTAL EDUC & GEN EXPEND.	79.0	78.7	94.2	94.4	99.2	98.7	85.1	85.2	99.3	99.4
AUXILIARY ENTERPRISE EXPEND.	20.2	20.2	5.8	5.5	.8	1.3	14.4	14.4	.7	.6
P & I MAND. TRANS. AUXIL.	.8	1.1	.1	.1	.0	.0	.5	.4	.0	.0
SUBTOTAL AUXILIARIES	21.0	21.3	5.8	5.6	.8	1.3	14.9	14.8	.7	.6
TOTAL EXPEND. & MAND. TRNS.	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

SOURCE: AUDITED FINANCIAL STATEMENTS CODED TO NACUBO STANDARDS

TABLE 56

PERCENTAGE DISTRIBUTION OF CURRENT FUND REVENUES & EXPENDITURES, 1974 AND 1975
AAC NATIONAL SAMPLE, 85 COLLEGES & UNIVERSITIES (OMITTING PREDOMINANTLY BLACK COLLEGES)

INSTITUTION TYPE	ALL INSTITUTIONS		UNIVERSITIES		COMP UNIV. & COL.		LIBERAL ARTS I		LIBERAL ARTS II	
	1974	1975	1974	1975	1974	1975	1974	1975	1974	1975
E & G REVENUES, EXPENDITURES										
TUITION & FEES	68.6	67.8	60.2	58.9	74.8	74.2	62.9	63.3	68.5	68.0
STATE GOVT REVENUES	2.2	2.7	2.1	2.9	2.6	3.0	.7	.8	2.3	2.2
ALL GOVT REVENUES	10.0	10.4	18.1	18.0	7.7	8.3	3.4	3.4	6.0	6.3
GIFTS, GRANTS APPLIED	9.2	9.2	9.3	9.6	7.1	7.0	13.8	13.1	13.8	14.2
ENDOWMENT INCOME APPLIED	4.4	4.4	2.8	2.7	3.6	3.5	13.9	13.9	3.3	3.8
SALES, SERVICES EDUC DEPTS	1.3	1.3	2.3	2.3	.8	.7	.8	.8	1.5	1.5
CONTRIBUTED SERVICES	.4	.4	.0	.0	.6	.6	.1	.1	.8	.6
OTHER REVENUE	3.8	3.8	5.1	5.5	2.9	2.8	4.5	4.7	3.9	3.3
TOTAL EDUCATIONAL, GENERAL REV.	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
INSTRUCTION	42.3	42.1	43.6	44.5	43.0	42.6	41.4	41.0	37.6	35.6
RESEARCH	6.0	5.7	11.8	10.8	5.1	4.9	1.0	1.0	.5	.3
PUBLIC SERVICE	.6	.6	1.1	.9	.3	.5	.4	.4	.4	.5
ACADEMIC SUPPORT	7.7	7.9	8.3	8.2	7.9	8.1	7.0	7.0	6.5	7.1
STUDENT SERVICES	6.9	6.8	4.6	4.8	6.4	6.2	10.0	10.3	11.3	11.1
INSTITUTIONAL SUPPORT	15.2	15.1	12.5	11.9	15.5	15.5	16.2	16.1	19.9	20.4
PLANT OPERATION, MAINT.	10.1	10.3	9.0	9.1	10.3	10.5	11.6	11.8	10.8	11.2
SCHOLARSHIPS, FELLOWSHIPS	9.3	9.5	8.1	7.9	9.4	9.7	11.2	11.1	10.3	11.0
P & I MANDATORY TRANSFERS	1.6	1.9	.9	1.8	1.9	1.8	1.2	1.3	2.5	2.6
LOAN FUND MAND. TRANSFERS	.2	.1	.1	.1	.2	.2	.1	.0	.1	.1
TOTAL EDUC & GEN EXPENDITURES	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
TOTAL REVENUES, EXPENDITURES										
TUITION & FEES	54.8	54.0	46.5	45.2	62.4	61.5	49.4	49.5	51.1	50.9
STATE GOVT REVENUES	1.8	2.1	1.7	2.3	2.2	2.5	.5	.6	1.7	1.7
ALL GOVT REVENUES	8.0	8.3	14.0	13.8	6.4	6.9	2.6	2.7	4.5	4.7
GIFTS, GRANTS APPLIED	7.4	7.3	7.2	7.4	5.9	5.8	10.9	10.2	10.3	10.6
ENDOWMENT INCOME APPLIED	3.5	3.5	2.2	2.1	3.0	2.9	10.9	10.8	2.5	2.8
SALES, SERVICES EDUC DEPTS	1.0	1.0	1.8	1.8	.7	.6	.6	.6	1.1	1.2
CONTRIBUTED SERVICES	.3	.3	.0	.0	.5	.5	.1	.1	.6	.5
OTHER REVENUE	3.1	3.1	3.9	4.2	2.4	2.3	3.5	3.7	2.9	2.5
SUBTOTAL EDUC & GEN REVENUE	79.9	79.5	77.2	76.8	83.4	82.9	78.5	78.1	74.6	74.8
AUXILIARY ENTERPRISE REVENUE	20.1	20.5	22.8	23.2	16.6	17.1	21.5	21.9	25.4	25.2
TOTAL REVENUES	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
INSTRUCTION	33.4	33.2	33.3	33.9	35.1	34.6	32.3	31.9	28.6	27.2
RESEARCH	4.8	4.5	9.0	8.3	4.1	4.0	.8	.8	.4	.2
PUBLIC SERVICE	.5	.5	.9	.7	.3	.4	.3	.3	.3	.4
ACADEMIC SUPPORT	6.1	6.2	6.3	6.2	6.5	6.6	5.4	5.5	4.9	5.4
STUDENT SERVICES	5.4	5.4	3.5	3.6	5.3	5.1	7.8	8.0	8.6	8.5
INSTITUTIONAL SUPPORT	12.0	11.9	9.5	9.1	12.6	12.6	12.6	12.5	15.1	15.6
PLANT OPERATION, MAINT.	8.0	8.1	6.8	7.0	8.4	8.5	9.0	9.2	8.2	8.6
SCHOLARSHIPS, FELLOWSHIPS	7.4	7.5	6.2	6.0	7.7	7.9	8.7	8.6	7.8	8.4
P & I MANDATORY TRANSFERS	1.3	1.5	.7	1.4	1.6	1.5	.9	1.0	1.9	2.0
LOAN FUND MAND. TRANSFERS	.1	.1	.1	.1	.2	.2	.1	.0	.1	.1
SUBTOTAL EDUC & GEN EXPEND.	79.0	78.8	76.4	76.2	81.6	81.4	77.9	77.8	75.9	76.3
AUXILIARY ENTERPRISE EXPEND.	19.3	19.6	22.6	22.9	16.1	16.6	20.4	20.7	22.5	22.1
P & I MAND. TRANS. AUXIL.	1.7	1.6	1.0	.9	2.3	2.1	1.6	1.5	1.6	1.5
SUBTOTAL AUXILIARIES	21.0	21.2	23.6	23.8	18.4	18.6	22.1	22.2	24.1	23.7

SOURCE: AUDITED FINANCIAL STATEMENTS CODED TO NACUBO STANDARDS JMA, BOULDER COLORADO 3/77

TABLE 57
PERCENTAGE DISTRIBUTION OF CURRENT FUND REVENUES & EXPENDITURES, 1975
CPEC, AICCU, GROUP 1

	CENTRAL TENDENCY		RANGE		MID 50 PERCENT		VARIANCE		NUMBER
	AVERAGE	MEDIAN	MINIMUM	MAXIMUM	Q-1	Q-3	SD	CO. VAR.	OF CASES
E & G REVENUES. EXPENDITURES									
TUITION & FEES	31.5	35.0	9.9	46.2	16.9	46.2	15.5	.49	4
STATE GOVT REVENUES	.0	.0	.0	.0	.0	.0	.0	.00	4
FEDERAL GOVT REVENUES	36.6	37.5	13.3	58.3	22.4	50.9	16.5	.45	4
GIFTS. GRANTS APPLIED	12.9	12.1	8.2	19.2	9.5	16.2	4.1	.32	4
ENDOWMENT INCOME APPLIED	10.5	12.0	1.8	16.4	5.6	15.4	5.6	.54	4
SALES. SERVICES EDUC DEPTS	4.4	4.4	.0	9.0	2.0	6.9	3.2	.72	4
CONTRIBUTED SERVICES	.0	.0	.0	.0	.0	.0	.0	.00	4
OTHER REVENUE	3.9	3.1	2.2	7.4	2.5	5.4	2.0	.51	4
TOTAL EDUCATIONAL. GENERAL REV.	100.0	100.0	100.0	100.0	100.0	100.0	.0	.00	4
INSTRUCTION	38.4	37.9	31.8	45.9	32.4	44.3	6.1	.16	4
RESEARCH	24.0	24.5	6.6	40.4	14.2	33.7	12.1	.50	4
PUBLIC SERVICE	1.8	.3	.0	6.7	.0	3.7	2.8	1.53	4
ACADEMIC SUPPORT	7.4	7.9	1.1	12.8	4.2	10.6	4.2	.56	4
STUDENT SERVICES	3.2	3.3	1.7	4.4	2.2	4.1	1.0	.32	4
INSTITUTIONAL SUPPORT	10.2	9.7	7.0	13.4	7.8	12.5	2.4	.24	4
PLANT OPERATION. MAINT.	7.0	6.9	6.0	8.3	6.2	7.9	.9	.13	4
SCHOLARSHIPS. FELLOWSHIPS	7.3	7.4	5.1	9.5	6.1	8.6	1.6	.22	4
P & I MANDATORY TRANSFERS	.6	.0	.0	2.4	.0	1.2	1.1	1.73	4
LOAN FUND MAND. TRANSFERS	.1	.1	.0	.2	.0	.2	.1	.77	4
TOTAL EDUC & GEN EXPENDITURES	100.0	100.0	100.0	100.0	100.0	100.0	.0	.00	4
TOTAL REVENUES. EXPENDITURES									
TUITION & FEES	27.6	27.8	9.5	45.3	11.6	43.6	16.1	.58	4
STATE GOVT REVENUES	.0	.0	.0	.0	.0	.0	.0	.00	4
ALL GOVT REVENUES	30.7	26.7	13.0	56.3	19.0	42.4	15.9	.52	4
GIFTS. GRANTS APPLIED	11.3	10.1	6.2	18.8	6.0	15.8	5.0	.44	4
ENDOWMENT INCOME APPLIED	9.3	9.8	1.6	15.8	3.5	15.0	5.9	.64	4
SALES. SERVICES EDUC DEPTS	3.7	3.3	.0	8.1	1.4	6.0	2.9	.79	4
CONTRIBUTED SERVICES	.0	.0	.0	.0	.0	.0	.0	.00	4
OTHER REVENUE	3.0	2.9	2.1	4.2	2.5	3.6	.8	.25	4
SUBTOTAL EDUC & GEN REVENUE	85.7	93.7	57.3	98.0	74.0	97.3	16.6	.19	4
AUXILIARY ENTERPRISE REVENUE	14.3	6.3	2.0	42.7	2.7	26.0	16.6	1.15	4
TOTAL REVENUES	100.0	100.0	100.0	100.0	100.0	100.0	.0	.00	4
INSTRUCTION	33.3	36.0	19.2	42.0	24.9	41.8	9.4	.28	4
RESEARCH	20.2	17.8	6.4	38.7	11.1	29.3	11.7	.58	4
PUBLIC SERVICE	1.1	.3	.0	3.9	.0	2.3	1.6	1.42	4
ACADEMIC SUPPORT	6.3	5.8	1.0	12.6	3.0	9.6	4.2	.66	4
STUDENT SERVICES	2.7	2.4	1.7	4.3	1.9	3.4	1.0	.37	4
INSTITUTIONAL SUPPORT	9.0	9.1	4.6	13.1	5.8	12.1	3.3	.37	4
PLANT OPERATION. MAINT.	6.1	6.5	3.5	8.0	4.6	7.6	1.7	.28	4
SCHOLARSHIPS. FELLOWSHIPS	6.3	6.0	4.1	9.3	4.5	8.2	2.0	.32	4
P & I MANDATORY TRANSFERS	.6	.0	.0	2.4	.0	1.2	1.0	1.73	4
LOAN FUND MAND. TRANSFERS	.1	.1	.0	.1	.0	.1	.1	.84	4
SUBTOTAL EDUC & GEN EXPEND.	85.7	93.2	58.1	98.3	74.3	97.1	16.2	.19	4
AUXILIARY ENTERPRISE EXPEND.	13.9	6.5	.9	41.5	2.5	25.2	16.2	1.17	4
P & I MAND. TRANS. AUXIL.	.4	.5	.0	.8	.2	.7	.3	.69	4
SUBTOTAL AUXILIARIES	14.3	6.8	1.7	41.9	2.9	25.7	16.2	1.13	4
TOTAL EXPEND. & MAND. TRNS.	100.0	100.0	100.0	100.0	100.0	100.0	.0	.00	4

SOURCE: AUDITED FINANCIAL STATEMENTS CODED TO NACUBO STANDARDS

TABLE 58
PERCENTAGE DISTRIBUTION OF CURRENT FUND REVENUES & EXPENDITURES, 1975
CPEC, AICCU, GROUP 2

	CENTRAL TENDENCY		RANGE		MID 50 PERCENT		VARIANCE		NUMBER
	AVERAGE	MEDIAN	MINIMUM	MAXIMUM	Q-1	Q-3	SD	CO. VAR.	OF CASES
E & G REVENUES, EXPENDITURES									
TUITION & FEES	79.0	80.4	62.0	85.7	77.0	83.7	7.0	.09	8
STATE GOVT REVENUES	.0	.0	.0	.0	.0	.0	.0	.00	8
FEDERAL GOVT REVENUES	5.2	4.3	.0	16.6	1.5	6.8	4.9	.95	8
GIFTS, GRANTS APPLIED	11.7	9.2	6.7	21.4	7.2	16.4	5.2	.44	8
ENDOWMENT INCOME APPLIED	.8	.7	.0	1.8	.2	1.5	.7	.85	8
SALES, SERVICES EDUC DEPTS	1.0	.5	.0	3.2	.0	1.0	1.2	1.21	8
CONTRIBUTED SERVICES	.3	.0	.0	1.7	.0	.5	.6	1.82	8
OTHER REVENUE	2.0	1.3	.0	8.6	.6	1.7	2.6	1.30	8
TOTAL EDUCATIONAL, GENERAL REV.	100.0	100.0	100.0	100.0	100.0	100.0	.0	.00	8
INSTRUCTION	42.8	41.5	32.8	52.2	37.7	49.4	6.6	.15	8
RESEARCH	5.4	2.9	.0	19.7	.8	8.0	6.3	1.17	8
PUBLIC SERVICE	1.7	.7	.0	5.8	.0	3.2	2.1	1.24	8
ACADEMIC SUPPORT	8.6	7.9	3.1	13.3	6.3	12.1	3.4	.39	8
STUDENT SERVICES	4.7	4.7	2.4	8.0	3.2	5.7	1.7	.37	8
INSTITUTIONAL SUPPORT	17.3	16.0	10.3	27.9	13.1	21.0	5.6	.32	8
PLANT OPERATION, MAINT.	8.6	8.5	6.9	10.7	7.4	9.5	1.2	.14	8
SCHOLARSHIPS, FELLOWSHIPS	9.3	10.2	2.4	12.9	7.8	11.4	3.2	.34	8
P & I MANDATORY TRANSFERS	1.5	.8	.0	6.0	.4	1.5	1.8	1.25	8
LOAN FUND MAND. TRANSFERS	.2	.2	.1	.3	.2	.3	.1	.38	8
TOTAL EDUC & GEN EXPENDITURES	100.0	100.0	100.0	100.0	100.0	100.0	.0	.00	8
TOTAL REVENUES, EXPENDITURES									
TUITION & FEES	61.8	68.3	22.6	76.8	58.4	70.8	16.3	.26	8
STATE GOVT REVENUES	.0	.0	.0	.0	.0	.0	.0	.00	8
ALL GOVT REVENUES	4.2	3.6	.0	13.0	.7	5.5	4.2	1.01	8
GIFTS, GRANTS APPLIED	8.6	6.8	5.3	15.1	5.9	11.5	3.6	.42	8
ENDOWMENT INCOME APPLIED	.7	.5	.0	1.6	.2	1.2	.6	.86	8
SALES, SERVICES EDUC DEPTS	.8	.4	.0	2.7	.0	1.7	1.0	1.21	8
CONTRIBUTED SERVICES	.3	.0	.0	1.4	.0	.4	.5	1.82	8
OTHER REVENUE	1.7	1.0	.0	7.2	.5	1.5	2.1	1.28	8
SUBTOTAL EDUC & GEN REVENUE	78.0	82.6	29.6	91.1	80.4	88.7	18.7	.24	8
AUXILIARY ENTERPRISE REVENUE	22.0	17.4	8.9	70.4	11.3	19.6	18.7	.85	8
TOTAL REVENUES	100.0	100.0	100.0	100.0	100.0	100.0	.0	.00	8
INSTRUCTION	33.2	33.8	10.1	43.0	31.1	41.5	9.9	.30	8
RESEARCH	3.1	2.3	.0	8.5	.7	5.0	2.8	.90	8
PUBLIC SERVICE	1.1	.6	.0	4.1	.0	1.7	1.4	1.26	8
ACADEMIC SUPPORT	6.4	5.5	2.7	12.3	4.2	8.3	3.0	.47	8
STUDENT SERVICES	3.7	3.5	1.1	7.5	2.3	4.6	1.9	.51	8
INSTITUTIONAL SUPPORT	13.9	13.5	3.0	23.0	10.3	18.7	6.2	.45	8
PLANT OPERATION, MAINT.	6.5	6.3	2.6	8.8	6.1	8.1	1.8	.27	8
SCHOLARSHIPS, FELLOWSHIPS	7.6	8.9	.7	10.3	6.4	9.5	3.0	.40	8
P & I MANDATORY TRANSFERS	1.1	.6	.0	5.3	.3	1.0	1.6	1.43	8
LOAN FUND MAND. TRANSFERS	.2	.2	.1	.3	.1	.2	.1	.47	8
SUBTOTAL EDUC & GEN EXPEND.	76.7	81.8	20.9	92.8	78.9	85.3	18.6	.24	8
AUXILIARY ENTERPRISE EXPEND.	21.6	16.5	6.0	71.1	11.2	19.9	19.4	.90	8
P & I MAND. TRANS. AUXIL.	1.7	1.8	.0	5.0	.0	2.5	1.6	.96	8
SUBTOTAL AUXILIARIES	23.3	18.2	7.2	71.1	14.7	21.1	18.6	.80	8
TOTAL EXPEND. & MAND. TRNS.	100.0	100.0	100.0	100.0	100.0	100.0	.0	.00	8

SOURCE: AUDITED FINANCIAL STATEMENTS CODED TO NACUBO STANDARDS

TABLE 59
PERCENTAGE DISTRIBUTION OF CURRENT FUND REVENUES & EXPENDITURES, 1975
CPEC, AICCU, GROUP 3

	CENTRAL TENDENCY		RANGE		MID 50 PERCENT		VARIANCE		NUMBER
	AVERAGE	MEDIAN	MINIMUM	MAXIMUM	Q-1	Q-3	SD	CO. VAR.	OF CASES
E & G REVENUES, EXPENDITURES									
TUITION & FEES	62.9	65.5	39.1	79.3	51.2	74.7	13.2	.21	9
STATE GOVT REVENUES	.0	.0	.0	.0	.0	.0	.0	.00	9
FEDERAL GOVT REVENUES	4.4	3.2	2.5	10.3	2.7	5.7	2.4	.55	9
GIFTS, GRANTS APPLIED	18.4	14.6	4.4	53.0	10.6	20.8	13.3	.73	9
ENDOWMENT INCOME APPLIED	10.0	6.5	1.4	19.0	4.6	17.4	6.7	.67	9
SALES, SERVICES EDUC DEPTS	.8	.2	.0	5.2	.0	.7	1.6	1.98	9
CONTRIBUTED SERVICES	.0	.0	.0	.0	.0	.0	.0	.00	9
OTHER REVENUE	3.5	2.6	¯1.4	16.3	2.1	3.6	4.8	1.35	9
TOTAL EDUCATIONAL, GENERAL REV.	100.0	100.0	100.0	100.0	100.0	100.0	.0	.00	9
INSTRUCTION	38.8	39.3	32.4	45.9	36.1	42.5	4.3	.11	9
RESEARCH	2.9	1.3	.0	9.4	.3	5.1	3.0	1.07	9
PUBLIC SERVICE	1.4	.9	.0	4.6	.0	2.4	1.4	1.05	9
ACADEMIC SUPPORT	9.0	8.2	5.1	13.9	6.6	11.8	2.9	.32	9
STUDENT SERVICES	10.4	11.3	7.2	13.7	8.5	12.2	2.2	.21	9
INSTITUTIONAL SUPPORT	17.1	17.1	14.3	19.1	15.9	18.7	1.6	.10	9
PLANT OPERATION, MAINT.	9.8	9.7	6.4	13.0	7.1	11.9	2.5	.26	9
SCHOLARSHIPS, FELLOWSHIPS	9.8	9.1	6.8	12.7	8.6	11.5	1.8	.18	9
P & I MANDATORY TRANSFERS	.8	.1	.0	4.7	.0	1.0	1.4	1.81	9
LOAN FUND MAND. TRANSFERS	.1	.1	.0	.2	.1	.1	.1	.58	9
TOTAL EDUC & GEN EXPENDITURES	100.0	100.0	100.0	100.0	100.0	100.0	.0	.00	9
TOTAL REVENUES, EXPENDITURES									
TUITION & FEES	50.4	51.2	33.8	65.3	41.3	60.9	10.6	.21	9
STATE GOVT REVENUES	.0	.0	.0	.0	.0	.0	.0	.00	9
ALL GOVT REVENUES	3.5	2.6	2.1	8.4	2.2	4.5	1.9	.55	9
GIFTS, GRANTS APPLIED	15.1	11.6	3.3	45.8	9.0	16.6	11.7	.77	9
ENDOWMENT INCOME APPLIED	7.9	5.5	1.1	14.6	3.7	13.8	5.2	.66	9
SALES, SERVICES EDUC DEPTS	.6	.2	.0	4.0	.0	.6	1.2	1.95	9
CONTRIBUTED SERVICES	.0	.0	.0	.0	.0	.0	.0	.00	9
OTHER REVENUE	2.7	2.0	¯1.2	12.2	1.6	3.0	3.6	1.31	9
SUBTOTAL EDUC & GEN REVENUE	80.3	80.1	74.8	86.4	78.2	83.2	3.5	.04	9
AUXILIARY ENTERPRISE REVENUE	19.7	19.9	13.6	25.2	18.9	22.4	3.5	.18	9
TOTAL REVENUES	100.0	100.0	100.0	100.0	100.0	100.0	.0	.00	9
INSTRUCTION	31.1	30.5	26.0	37.5	30.1	33.8	3.4	.11	9
RESEARCH	2.4	1.1	.0	7.7	.2	4.3	2.5	1.07	9
PUBLIC SERVICE	1.1	.8	.0	3.5	.0	1.9	1.1	1.02	9
ACADEMIC SUPPORT	7.2	6.4	3.8	11.0	5.4	10.0	2.4	.33	9
STUDENT SERVICES	8.4	9.0	5.5	11.0	6.5	10.1	1.8	.22	9
INSTITUTIONAL SUPPORT	13.7	13.8	10.0	16.0	13.3	14.8	1.4	.10	9
PLANT OPERATION, MAINT.	7.8	7.8	5.0	10.4	6.2	9.4	1.8	.23	9
SCHOLARSHIPS, FELLOWSHIPS	7.8	7.8	5.6	9.9	7.1	9.2	1.3	.17	9
P & I MANDATORY TRANSFERS	.7	.1	.0	4.1	.0	.0	1.2	1.87	9
LOAN FUND MAND. TRANSFERS	.1	.1	.0	.2	.0	.1	.0	.56	9
SUBTOTAL EDUC & GEN EXPEND.	80.3	80.2	75.1	86.6	77.7	83.3	3.7	.05	9
AUXILIARY ENTERPRISE EXPEND.	17.5	16.4	11.2	24.9	16.0	20.7	3.9	.22	9
P & I MAND. TRANS. AUXIL.	2.3	1.8	.0	5.9	1.5	3.0	1.6	.69	9
SUBTOTAL AUXILIARIES	19.7	19.8	13.4	24.9	17.2	23.5	3.7	.19	9
TOTAL EXPEND. & MAND. TRNS.	100.0	100.0	100.0	100.0	100.0	100.0	.0	.00	9

SOURCE: AUDITED FINANCIAL STATEMENTS CODED TO NACUBO STANDARDS

TABLE 60
PERCENTAGE DISTRIBUTION OF CURRENT FUND REVENUES & EXPENDITURES, 1975
CPEC, AICCU, GROUP 4

	CENTRAL TENDENCY		RANGE		MID 50 PERCENT		VARIANCE		NUMBER
	AVERAGE	MEDIAN	MINIMUM	MAXIMUM	Q-1	Q-3	SD	CO. VAR.	OF CASES
E & G REVENUES, EXPENDITURES									
TUITION & FEES	72.4	73.5	55.4	84.0	69.8	75.6	8.0	.11	11
STATE GOVT REVENUES	.0	.0	.0	.0	.0	.0	.0	.00	11
FEDERAL GOVT REVENUES	5.2	3.8	.4	14.7	2.1	7.5	4.0	.76	11
GIFTS, GRANTS APPLIED	16.8	17.6	5.4	30.0	12.4	19.8	6.5	.39	11
ENDOWMENT INCOME APPLIED	.7	.5	.0	2.4	.0	1.0	.7	1.07	11
SALES, SERVICES EDUC DEPTS	.7	.1	.0	2.5	.0	1.2	.8	1.25	11
CONTRIBUTED SERVICES	2.1	.0	.0	15.2	.0	.0	4.8	2.23	11
OTHER REVENUE	2.1	2.0	.0	6.0	1.3	3.0	1.5	.69	11
TOTAL EDUCATIONAL, GENERAL REV.	100.0	100.0	100.0	100.0	100.0	100.0	.0	.00	11
INSTRUCTION	37.9	34.8	22.0	50.8	30.3	46.0	11.1	.29	11
RESEARCH	.3	.0	.0	2.3	.0	.2	.7	2.29	11
PUBLIC SERVICE	.2	.0	.0	1.8	.0	.1	.5	2.81	11
ACADEMIC SUPPORT	6.1	5.2	3.2	12.0	3.8	7.0	2.6	.43	11
STUDENT SERVICES	7.8	6.6	4.1	15.6	4.9	10.3	3.4	.43	11
INSTITUTIONAL SUPPORT	22.5	21.6	10.4	40.4	14.8	27.4	8.8	.39	11
PLANT OPERATION, MAINT.	9.0	8.3	2.5	15.0	7.3	12.3	3.4	.38	11
SCHOLARSHIPS, FELLOWSHIPS	10.7	10.6	3.1	18.6	8.3	13.3	3.9	.36	11
P & I MANDATORY TRANSFERS	5.4	5.0	.0	18.5	.0	7.0	5.4	1.00	11
LOAN FUND MAND. TRANSFERS	.1	.0	.0	.4	.0	.1	.1	1.33	11
TOTAL EDUC & GEN EXPENDITURES	100.0	100.0	100.0	100.0	100.0	100.0	.0	.00	11
TOTAL REVENUES, EXPENDITURES									
TUITION & FEES	56.3	56.7	31.7	80.1	45.1	57.9	13.4	.24	11
STATE GOVT REVENUES	.0	.0	.0	.0	.0	.0	.0	.00	11
ALL GOVT REVENUES	4.2	2.3	.3	12.0	1.6	6.6	3.4	.82	11
GIFTS, GRANTS APPLIED	12.5	13.3	5.2	20.9	8.3	15.3	4.5	.36	11
ENDOWMENT INCOME APPLIED	.5	.4	.0	1.9	.0	.8	.6	1.08	11
SALES, SERVICES EDUC DEPTS	.5	.1	.0	2.0	.0	.8	.6	1.30	11
CONTRIBUTED SERVICES	1.7	.0	.0	12.4	.0	.0	3.9	2.24	11
OTHER REVENUE	1.7	1.1	.0	4.8	.9	2.3	1.2	.74	11
SUBTOTAL EDUC & GEN REVENUE	77.3	78.9	43.1	95.4	75.0	81.5	13.1	.17	11
AUXILIARY ENTERPRISE REVENUE	22.7	21.1	4.6	56.9	18.5	25.0	13.1	.58	11
TOTAL REVENUES	100.0	100.0	100.0	100.0	100.0	100.0	.0	.00	11
INSTRUCTION	30.9	27.8	14.8	55.5	21.2	38.3	12.9	.42	11
RESEARCH	.2	.0	.0	1.9	.0	.2	.5	2.30	11
PUBLIC SERVICE	.1	.0	.0	.8	.0	.1	.2	2.51	11
ACADEMIC SUPPORT	4.8	4.1	2.2	9.4	3.0	6.0	2.2	.45	11
STUDENT SERVICES	6.1	5.0	3.3	13.1	4.4	7.8	2.7	.44	11
INSTITUTIONAL SUPPORT	18.0	17.6	6.1	33.1	12.2	21.5	7.5	.42	11
PLANT OPERATION, MAINT.	6.9	6.7	2.4	11.8	6.3	7.9	2.4	.34	11
SCHOLARSHIPS, FELLOWSHIPS	8.2	8.2	2.5	12.0	6.9	10.5	2.4	.29	11
P & I MANDATORY TRANSFERS	4.5	3.9	.0	15.1	.7	6.6	4.4	.98	11
LOAN FUND MAND. TRANSFERS	.1	.0	.0	.3	.0	.1	.1	1.30	11
SUBTOTAL EDUC & GEN EXPEND.	80.8	81.6	42.6	95.7	78.5	84.0	13.1	.16	11
AUXILIARY ENTERPRISE EXPEND.	19.2	18.1	3.9	57.4	13.0	20.1	13.4	.70	11
P & I MAND. TRANS. AUXIL.	.8	.0	-.6	3.1	.0	1.9	1.2	1.44	11
SUBTOTAL AUXILIARIES	20.0	18.4	4.3	57.4	16.0	21.5	13.1	.66	11
TOTAL EXPEND. & MAND. TRNS.	100.0	100.0	100.0	100.0	100.0	100.0	.0	.00	11

SOURCE: AUDITED FINANCIAL STATEMENTS CODED TO NACUBO STANDARDS

TABLE 61
PERCENTAGE DISTRIBUTION OF CURRENT FUND REVENUES & EXPENDITURES, 1975
CPEC, AICCU, GROUP 5

	CENTRAL TENDENCY		RANGE		MID 50 PERCENT		VARIANCE		NUMBER
	AVERAGE	MEDIAN	MINIMUM	MAXIMUM	Q-1	Q-3	SD	CO. VAR.	OF CASES
E & G REVENUES, EXPENDITURES									
TUITION & FEES	66.9	66.3	51.3	84.2	63.2	72.5	9.3	.14	9
STATE GOVT REVENUES	.0	.0	.0	.0	.0	.0	.0	.00	9
FEDERAL GOVT REVENUES	4.4	3.2	.0	15.0	1.9	5.6	4.2	.97	9
GIFTS, GRANTS APPLIED	21.2	17.4	9.7	41.4	11.8	31.7	10.9	.51	9
ENDOWMENT INCOME APPLIED	.8	.8	.0	1.9	.0	1.6	.7	.91	9
SALES, SERVICES EDUC DEPTS	.9	.1	.0	3.3	.0	2.3	1.3	1.41	9
CONTRIBUTED SERVICES	3.8	.0	.0	20.9	.0	6.5	7.2	1.90	9
OTHER REVENUE	2.0	1.6	.8	4.3	1.1	2.6	1.0	.51	9
TOTAL EDUCATIONAL, GENERAL REV.	100.0	100.0	100.0	100.0	100.0	100.0	.0	.00	9
INSTRUCTION	37.3	40.7	22.0	45.5	32.2	44.9	8.3	.22	9
RESEARCH	.0	.0	.0	.0	.0	.0	.0	.00	9
PUBLIC SERVICE	.3	.0	.0	2.1	.0	.1	.7	2.62	9
ACADEMIC SUPPORT	6.6	6.0	1.7	15.5	4.5	8.1	3.8	.58	9
STUDENT SERVICES	8.1	8.0	4.5	10.7	6.3	10.4	2.3	.28	9
INSTITUTIONAL SUPPORT	25.0	23.6	16.3	35.1	20.1	30.2	5.9	.23	9
PLANT OPERATION, MAINT.	9.3	8.0	5.6	16.0	7.5	12.0	3.2	.34	9
SCHOLARSHIPS, FELLOWSHIPS	9.3	9.4	2.6	15.1	7.1	12.1	3.6	.39	9
P & I MANDATORY TRANSFERS	4.1	1.4	.0	10.7	1.0	8.5	4.0	.97	9
LOAN FUND MAND. TRANSFERS	.1	.0	.0	.3	.0	.3	.1	1.21	9
TOTAL EDUC & GEN EXPENDITURES	100.0	100.0	100.0	100.0	100.0	100.0	.0	.00	9
TOTAL REVENUES, EXPENDITURES									
TUITION & FEES	50.5	51.5	30.3	63.3	47.1	59.1	9.6	.19	9
STATE GOVT REVENUES	.0	.0	.0	.0	.0	.0	.0	.00	9
ALL GOVT REVENUES	3.3	2.8	.0	11.9	1.4	4.0	3.3	1.01	9
GIFTS, GRANTS APPLIED	15.6	13.3	6.7	27.9	9.7	24.3	7.4	.47	9
ENDOWMENT INCOME APPLIED	.6	.7	.0	1.3	.0	1.2	.5	.87	9
SALES, SERVICES EDUC DEPTS	.8	.0	.0	3.1	.0	1.6	1.1	1.47	9
CONTRIBUTED SERVICES	2.9	.0	.0	15.6	.0	5.4	5.5	1.87	9
OTHER REVENUE	1.4	1.3	.7	3.0	1.1	1.8	.7	.45	9
SUBTOTAL EDUC & GEN REVENUE	75.2	73.2	59.0	95.5	71.4	80.8	9.5	.13	9
AUXILIARY ENTERPRISE REVENUE	24.8	26.0	4.5	41.0	20.5	29.7	9.5	.38	9
TOTAL REVENUES	100.0	100.0	100.0	100.0	100.0	100.0	.0	.00	9
INSTRUCTION	29.7	32.2	16.6	38.2	24.8	36.2	6.9	.23	9
RESEARCH	.0	.0	.0	.0	.0	.0	.0	.00	9
PUBLIC SERVICE	.2	.0	.0	1.6	.0	.1	.5	2.57	9
ACADEMIC SUPPORT	5.2	4.8	1.2	11.6	3.6	6.9	2.9	.56	9
STUDENT SERVICES	6.5	6.7	3.5	8.6	4.7	8.3	1.9	.29	9
INSTITUTIONAL SUPPORT	19.9	20.0	12.1	29.5	16.2	23.0	4.9	.25	9
PLANT OPERATION, MAINT.	7.4	6.4	4.5	12.6	5.4	9.4	2.5	.34	9
SCHOLARSHIPS, FELLOWSHIPS	7.4	8.0	2.1	12.2	5.4	9.6	2.9	.39	9
P & I MANDATORY TRANSFERS	3.3	1.3	.0	8.6	.7	6.7	3.2	.97	9
LOAN FUND MAND. TRANSFERS	.1	.0	.0	.2	.0	.2	.1	1.22	9
SUBTOTAL EDUC & GEN EXPEND.	79.7	79.1	71.7	93.9	75.5	82.3	6.1	.08	9
AUXILIARY ENTERPRISE EXPEND.	19.7	20.9	6.1	24.5	19.2	23.8	5.5	.28	9
P & I MAND. TRANS. AUXIL.	.7	.0	.0	3.7	.0	1.2	1.3	1.93	9
SUBTOTAL AUXILIARIES	20.3	20.9	6.1	28.3	19.2	25.0	6.1	.30	9
TOTAL EXPEND. & MAND. TRNS.	100.0	100.0	100.0	100.0	100.0	100.0	.0	.00	9

SOURCE: AUDITED FINANCIAL STATEMENTS CODED TO NACUBO STANDARDS

TABLE 62
PERCENTAGE DISTRIBUTION OF CURRENT FUND REVENUES & EXPENDITURES, 1975
CPEC, 8 AICCU, GROUP 6

	CENTRAL TENDENCY		RANGE		MID 50 PERCENT		VARIANCE		NUMBER
	AVERAGE	MEDIAN	MINIMUM	MAXIMUM	Q-1	Q-3	SD	CO. VAR.	OF CASES
E & G REVENUES, EXPENDITURES									
TUITION & FEES	62.0	67.9	8.9	96.4	26.4	90.6	30.6	.49	11
STATE GOVT REVENUES	.0	.0	.0	.0	.0	.0	.0	.00	11
FEDERAL GOVT REVENUES	3.6	2.4	.0	15.3	.3	5.5	4.3	1.19	11
GIFTS, GRANTS APPLIED	14.4	8.4	1.4	44.5	2.5	23.0	12.9	.90	11
ENDOWMENT INCOME APPLIED	.3	.0	.0	1.8	.0	.8	.6	1.80	11
SALES, SERVICES EDUC DEPTS	12.8	1.3	.0	80.9	.0	13.0	23.8	1.86	11
CONTRIBUTED SERVICES	.0	.0	.0	.0	.0	.0	.0	.00	11
OTHER REVENUE	6.9	2.0	.4	42.3	.9	3.5	11.8	1.71	11
TOTAL EDUCATIONAL, GENERAL REV.	100.0	100.0	100.0	100.0	100.0	100.0	.0	.00	11
INSTRUCTION	44.9	46.3	34.8	65.6	39.0	48.9	8.2	.18	11
RESEARCH	.3	.0	.0	1.7	.0	.5	.5	1.96	11
PUBLIC SERVICE	.1	.0	.0	1.4	.0	.0	.4	3.16	11
ACADEMIC SUPPORT	7.6	8.0	.0	16.7	3.9	9.9	4.4	.58	11
STUDENT SERVICES	5.4	5.3	.0	10.6	3.7	6.6	3.0	.56	11
INSTITUTIONAL SUPPORT	24.1	22.7	17.2	39.7	19.2	26.9	6.1	.25	11
PLANT OPERATION, MAINT.	9.9	9.3	4.0	16.3	7.3	12.8	3.6	.37	11
SCHOLARSHIPS, FELLOWSHIPS	6.6	6.0	.0	17.2	.0	12.6	5.8	.88	11
P & I MANDATORY TRANSFERS	1.0	.0	.0	3.7	.0	2.9	1.4	1.38	11
LOAN FUND MAND. TRANSFERS	.0	.0	.0	.3	.0	.0	.1	2.37	11
TOTAL EDUC & GEN EXPENDITURES	100.0	100.0	100.0	100.0	100.0	100.0	.0	.00	11
TOTAL REVENUES, EXPENDITURES									
TUITION & FEES	59.2	65.5	8.9	90.6	26.4	85.6	28.4	.48	11
STATE GOVT REVENUES	.0	.0	.0	.0	.0	.0	.0	.00	11
ALL GOVT REVENUES	3.5	2.3	.0	15.3	.3	5.4	4.3	1.21	11
GIFTS, GRANTS APPLIED	14.1	7.9	1.2	44.0	2.4	22.4	12.8	.90	11
ENDOWMENT INCOME APPLIED	.3	.0	.0	1.7	.0	.7	.5	1.80	11
SALES, SERVICES EDUC DEPTS	12.8	1.3	.0	80.9	.0	13.0	23.7	1.86	11
CONTRIBUTED SERVICES	.0	.0	.0	.0	.0	.0	.0	.00	11
OTHER REVENUE	6.8	2.7	.4	42.3	.9	3.4	11.8	1.73	11
SUBTOTAL EDUC & GEN REVENUE	96.7	98.7	90.9	100.0	93.3	100.0	3.4	.04	11
AUXILIARY ENTERPRISE REVENUE	3.3	1.3	.0	9.1	.0	6.7	3.4	1.04	11
TOTAL REVENUES	100.0	100.0	100.0	100.0	100.0	100.0	.0	.00	11
INSTRUCTION	43.5	42.2	32.2	65.6	37.9	46.5	8.4	.19	11
RESEARCH	.3	.0	.0	1.7	.0	.4	.5	1.96	11
PUBLIC SERVICE	.1	.0	.0	1.3	.0	.0	.4	3.16	11
ACADEMIC SUPPORT	7.4	7.7	.0	16.2	3.6	9.9	4.3	.58	11
STUDENT SERVICES	5.2	4.9	.0	10.5	3.7	6.4	2.9	.56	11
INSTITUTIONAL SUPPORT	23.3	21.0	17.2	39.2	18.8	26.9	6.2	.27	11
PLANT OPERATION, MAINT.	9.6	8.8	4.0	15.6	7.1	12.8	3.5	.37	11
SCHOLARSHIPS, FELLOWSHIPS	6.4	5.4	.0	15.9	.0	12.6	5.6	.88	11
P & I MANDATORY TRANSFERS	1.0	.0	.0	3.7	.0	2.6	1.4	1.40	11
LOAN FUND MAND. TRANSFERS	.0	.0	.0	.2	.0	.0	.1	2.35	11
SUBTOTAL EDUC & GEN EXPEND.	96.7	98.6	91.1	100.0	92.4	100.0	3.5	.04	11
AUXILIARY ENTERPRISE EXPEND.	3.3	1.4	.0	8.5	.0	7.6	3.4	1.05	11
P & I MAND. TRANS. AUXIL.	.0	.0	.0	.4	.0	.0	.1	3.16	11
SUBTOTAL AUXILIARIES	3.3	1.4	.0	8.9	.0	7.6	3.5	1.06	11
TOTAL EXPEND. & MAND. TRNS.	100.0	100.0	100.0	100.0	100.0	100.0	.0	.00	11

SOURCE: AUDITED FINANCIAL STATEMENTS CODED TO NACUBO STANDARDS

TABLE 63
PERCENTAGE DISTRIBUTION OF CURRENT FUND REVENUES & EXPENDITURES, 1975
CPEC, GROUP 7

	CENTRAL TENDENCY		RANGE		MID 50 PERCENT		VARIANCE		NUMBER
	AVERAGE	MEDIAN	MINIMUM	MAXIMUM	Q-1	Q-3	SD	CO. VAR.	OF CASES
E & G REVENUES, EXPENDITURES									
TUITION & FEES	58.6	63.2	16.5	100.0	46.7	83.3	27.3	.47	5
STATE GOVT REVENUES	.0	.0	.0	.0	.0	.0	.0	.00	5
FEDERAL GOVT REVENUES	1.0	.0	.0	4.8	.0	2.4	1.9	2.00	5
GIFTS, GRANTS APPLIED	35.8	33.3	.0	81.3	30.8	57.4	26.0	.73	5
ENDOWMENT INCOME APPLIED	.0	.0	.0	.0	.0	.0	.0	.00	5
SALES, SERVICES EDUC DEPTS	.0	.0	.0	.0	.0	.0	.0	.00	5
CONTRIBUTED SERVICES	.0	.0	.0	.0	.0	.0	.0	.00	5
OTHER REVENUE	4.7	1.1	.0	20.0	.0	11.1	7.7	1.65	5
TOTAL EDUCATIONAL, GENERAL REV.	100.0	100.0	100.0	100.0	100.0	100.0	.0	.00	5
INSTRUCTION	38.8	43.5	20.2	54.5	28.6	48.3	9.8	.25	5
RESEARCH	.0	.0	.0	.0	.0	.0	.0	.00	5
PUBLIC SERVICE	.2	.0	.0	1.2	.0	.6	.5	2.00	5
ACADEMIC SUPPORT	10.6	12.3	.5	16.4	9.4	15.3	5.5	.52	5
STUDENT SERVICES	12.9	9.5	6.2	28.6	8.7	20.2	8.0	.62	5
INSTITUTIONAL SUPPORT	29.8	26.2	23.8	42.4	26.1	36.4	6.6	.22	5
PLANT OPERATION, MAINT.	6.3	7.1	1.3	9.5	4.8	9.3	3.0	.48	5
SCHOLARSHIPS, FELLOWSHIPS	1.0	.0	.0	4.8	.0	2.4	1.9	2.00	5
P & I MANDATORY TRANSFERS	.2	.0	.0	1.1	.0	.5	.4	2.00	5
LOAN FUND MAND. TRANSFERS	.2	.0	.0	.9	.0	.4	.3	2.00	5
TOTAL EDUC & GEN EXPENDITURES	100.0	100.0	100.0	100.0	100.0	100.0	.0	.00	5
TOTAL REVENUES, EXPENDITURES									
TUITION & FEES	58.2	61.3	16.5	100.0	46.7	83.3	27.2	.47	5
STATE GOVT REVENUES	.0	.0	.0	.0	.0	.0	.0	.00	5
ALL GOVT REVENUES	.9	.0	.0	4.6	.0	2.3	1.9	2.00	5
GIFTS, GRANTS APPLIED	35.6	33.3	.0	81.3	29.9	57.4	26.1	.73	5
ENDOWMENT INCOME APPLIED	.0	.0	.0	.0	.0	.0	.0	.00	5
SALES, SERVICES EDUC DEPTS	.0	.0	.0	.0	.0	.0	.0	.00	5
CONTRIBUTED SERVICES	.0	.0	.0	.0	.0	.0	.0	.00	5
OTHER REVENUE	4.7	1.1	.0	20.0	.0	11.1	7.7	1.65	5
SUBTOTAL EDUC & GEN REVENUE	99.4	100.0	97.0	100.0	100.0	100.0	1.2	.01	5
AUXILIARY ENTERPRISE REVENUE	.6	.0	.0	3.0	.0	1.5	1.2	2.00	5
TOTAL REVENUES	100.0	100.0	100.0	100.0	100.0	100.0	.0	.00	5
INSTRUCTION	38.5	39.2	20.2	54.5	28.6	48.3	9.7	.25	5
RESEARCH	.0	.0	.0	.0	.0	.0	.0	.00	5
PUBLIC SERVICE	.2	.0	.0	1.2	.0	.6	.5	2.00	5
ACADEMIC SUPPORT	10.5	11.9	.5	16.4	9.4	15.3	5.5	.53	5
STUDENT SERVICES	12.9	9.5	6.2	28.6	8.4	20.2	8.0	.62	5
INSTITUTIONAL SUPPORT	29.6	26.2	23.8	42.4	26.1	36.0	6.6	.22	5
PLANT OPERATION, MAINT.	6.3	7.1	1.3	9.5	4.8	9.3	3.0	.48	5
SCHOLARSHIPS, FELLOWSHIPS	.9	.0	.0	4.6	.0	2.3	1.8	2.00	5
P & I MANDATORY TRANSFERS	.2	.0	.0	1.0	.0	.5	.4	2.00	5
LOAN FUND MAND. TRANSFERS	.2	.0	.0	.8	.0	.4	.3	2.00	5
SUBTOTAL EDUC & GEN EXPEND.	99.4	100.0	96.9	100.0	100.0	100.0	1.3	.01	5
AUXILIARY ENTERPRISE EXPEND.	.6	.0	.0	3.1	.0	1.6	1.3	2.00	5
P & I MAND. TRANS. AUXIL.	.0	.0	.0	.0	.0	.0	.0	.00	5
SUBTOTAL AUXILIARIES	.6	.0	.0	3.1	.0	1.6	1.3	2.00	5
TOTAL EXPEND. & MAND. TRNS.	100.0	100.0	100.0	100.0	100.0	100.0	.0	.00	5

SOURCE: AUDITED FINANCIAL STATEMENTS CODED TO NACUBO STANDARDS

TABLE 64
PERCENTAGE DISTRIBUTION OF CURRENT FUND REVENUES & EXPENDITURES, 1975
CPEC, GROUPS 8 AND 9

	CENTRAL TENDENCY		RANGE		MID 50 PERCENT		VARIANCE		NUMBER
	AVERAGE	MEDIAN	MINIMUM	MAXIMUM	Q-1	Q-3	SD	CO. VAR.	OF CASES
E & G REVENUES, EXPENDITURES									
TUITION & FEES	50.0	37.5	5.4	97.9	23.8	77.8	28.6	.57	11
STATE GOVT REVENUES	.0	.0	.0	.0	.0	.0	.0	.00	11
FEDERAL GOVT REVENUES	3.7	.0	.0	12.9	.0	6.5	4.4	1.21	11
GIFTS, GRANTS APPLIED	26.8	20.2	.0	60.2	5.9	47.6	20.8	.77	11
ENDOWMENT INCOME APPLIED	9.6	.0	.0	56.0	.0	.0	20.4	2.13	11
SALES, SERVICES EDUC DEPTS	.3	.0	.0	3.5	.0	.0	1.0	3.16	11
CONTRIBUTED SERVICES	3.4	.0	.0	37.0	.0	.0	10.6	3.16	11
OTHER REVENUE	6.3	3.1	.0	28.6	1.7	3.7	8.7	1.38	11
TOTAL EDUCATIONAL, GENERAL REV.	100.0	100.0	100.0	100.0	100.0	100.0	.0	.00	11
INSTRUCTION	33.5	31.5	3.2	66.7	21.0	44.8	17.5	.52	11
RESEARCH	.0	.0	.0	.0	.0	.0	.0	.00	11
PUBLIC SERVICE	1.2	.0	.0	13.6	.0	.0	3.9	3.16	11
ACADEMIC SUPPORT	4.9	3.6	.0	19.6	1.0	6.9	5.4	1.09	11
STUDENT SERVICES	6.8	6.7	.0	18.7	2.8	9.6	5.2	.77	11
INSTITUTIONAL SUPPORT	25.1	26.3	12.9	48.0	19.6	31.0	7.5	.30	11
PLANT OPERATION, MAINT.	13.8	13.6	.0	28.0	7.5	16.9	7.6	.55	11
SCHOLARSHIPS, FELLOWSHIPS	6.5	4.0	.0	15.4	.0	12.6	6.1	.93	11
P & I MANDATORY TRANSFERS	8.0	6.3	.0	32.7	.0	15.6	10.1	1.26	11
LOAN FUND MAND. TRANSFERS	.1	.0	.0	.9	.0	.0	.3	2.37	11
TOTAL EDUC & GEN EXPENDITURES	100.0	100.0	100.0	100.0	100.0	100.0	.0	.00	11
TOTAL REVENUES, EXPENDITURES									
TUITION & FEES	45.3	29.3	5.4	97.9	21.1	75.0	29.0	.64	11
STATE GOVT REVENUES	.0	.0	.0	.0	.0	.0	.0	.00	11
ALL GOVT REVENUES	3.0	.0	.0	11.0	.0	5.4	3.6	1.20	11
GIFTS, GRANTS APPLIED	22.8	17.9	.0	48.0	5.8	40.7	17.3	.76	11
ENDOWMENT INCOME APPLIED	8.9	.0	.0	56.0	.0	.0	19.1	2.15	11
SALES, SERVICES EDUC DEPTS	.3	.0	.0	3.5	.0	.0	1.0	3.16	11
CONTRIBUTED SERVICES	3.4	.0	.0	37.0	.0	.0	10.6	3.16	11
OTHER REVENUE	5.5	2.5	.0	25.3	1.5	3.6	7.6	1.38	11
SUBTOTAL EDUC & GEN REVENUE	89.2	88.6	68.0	100.0	79.8	100.0	10.4	.12	11
AUXILIARY ENTERPRISE REVENUE	10.8	11.4	.0	32.0	.0	20.2	10.4	.96	11
TOTAL REVENUES	100.0	100.0	100.0	100.0	100.0	100.0	.0	.00	11
INSTRUCTION	30.9	26.8	3.2	66.7	17.0	44.8	18.2	.59	11
RESEARCH	.0	.0	.0	.0	.0	.0	.0	.00	11
PUBLIC SERVICE	1.1	.0	.0	11.7	.0	.0	3.4	3.16	11
ACADEMIC SUPPORT	4.4	2.9	.0	16.2	.8	6.9	4.5	1.03	11
STUDENT SERVICES	6.1	5.4	.0	18.7	2.4	7.7	5.0	.82	11
INSTITUTIONAL SUPPORT	22.9	21.3	12.8	38.5	16.2	31.0	7.8	.34	11
PLANT OPERATION, MAINT.	12.5	11.6	.0	26.9	7.5	14.7	7.4	.59	11
SCHOLARSHIPS, FELLOWSHIPS	5.6	3.8	.0	12.5	.0	11.1	5.0	.90	11
P & I MANDATORY TRANSFERS	7.4	5.1	.0	32.7	.0	13.9	9.8	1.33	11
LOAN FUND MAND. TRANSFERS	.1	.0	.0	.8	.0	.0	.2	2.41	11
SUBTOTAL EDUC & GEN EXPEND.	90.9	88.7	80.0	100.0	82.4	100.0	7.8	.09	11
AUXILIARY ENTERPRISE EXPEND.	9.0	11.3	.0	19.2	.0	17.6	7.8	.87	11
P & I MAND. TRANS. AUXIL.	.1	.0	.0	1.4	.0	.0	.4	3.16	11
SUBTOTAL AUXILIARIES	9.1	11.3	.0	19.2	.0	17.6	7.8	.86	11
TOTAL EXPEND. & MAND. TRNS.	100.0	100.0	100.0	100.0	100.0	100.0	.0	.00	11

SOURCE: AUDITED FINANCIAL STATEMENTS CODED TO NACUBO STANDARDS

TABLE 65
PERCENTAGE CHANGES IN CURRENT FUND REVENUES & EXPENDITURES, 1974 TO 1975
CPEC, AICCU INDEPENDENT COLLEGES AND UNIVERSITIES

	CENTRAL TENDENCY		RANGE		MID 50 PERCENT		VARIANCE		NUMBER
	AVERAGE	MEDIAN	MINIMUM	MAXIMUM	Q-1	Q-3	SD	CO. VAR.	OF CASES
REVENUES									
TUITION & FEES	20.8	14.2	¯12.3	141.7	6.4	27.0	24.9	1.20	68
STATE GOVERNMENT	.0	.0	.0	.0	.0	.0	.0	.00	68
ALL GOVERNMENT	9.0	.0	¯100.0	191.3	¯8.7	18.4	40.7	4.52	68
PRIVATE GIFTS, GRANTS	23.9	12.0	¯89.4	387.9	¯6.1	38.3	65.2	2.73	68
ENDOWMENT INCOME	2.2	.0	¯30.0	100.0	.0	6.0	18.7	8.54	68
SALES & SERVICES	16.4	.0	¯100.0	322.2	.0	7.1	62.6	3.82	68
CONTRIBUTED SERVICES	¯.9	.0	¯33.3	7.5	.0	.0	5.4	¯5.86	68
OTHER REVENUE	117.6	2.4	¯104.5	4800.0	¯9.9	41.0	622.8	5.30	68
EDUC & GENERAL SUBTOTAL	15.0	11.0	¯73.7	113.3	4.5	19.6	26.5	1.77	68
AUXILIARY ENTERPRISES	11.9	9.1	¯18.8	85.1	.0	18.0	16.8	1.42	68
TOTAL REVENUES	15.3	10.8	¯73.7	113.3	5.6	19.7	26.3	1.72	68
EXPENDITURES									
INSTRUCTION	16.4	12.1	¯81.3	200.0	5.2	19.6	33.4	2.04	68
RESEARCH	12.0	.0	¯43.8	600.0	.0	.0	76.7	6.38	68
PUBLIC SERVICE	31.5	.0	¯21.6	933.3	.0	.0	129.6	4.11	68
ACADEMIC SUPPORT	24.8	11.7	¯26.7	544.8	5.3	22.6	68.7	2.77	68
STUDENT SERVICES	21.3	14.0	¯37.3	330.4	2.1	23.1	45.2	2.12	68
INSTITUTIONAL SUPPORT	18.4	9.7	¯50.0	200.0	.0	21.2	37.2	2.02	68
PLANT OPS & MAINTENANCE	26.9	10.6	¯50.0	350.0	¯.6	28.0	66.3	2.47	68
SCHOLARSHIPS, FELLOWSHIPS	67.0	10.9	¯100.0	3500.0	.0	22.6	420.8	6.28	68
P & I MANDATORY TRANSFERS	34.4	.0	¯65.7	1550.0	.0	20.5	189.6	5.50	68
LOAN FUND MANDATORY TRANS	3.8	.0	¯100.0	400.0	.0	.0	59.8	15.77	68
EDUC & GENERAL SUBTOTAL	18.4	13.0	¯50.8	146.2	8.1	22.0	28.2	1.54	68
AUXILIARY ENTERPRISES	11.2	8.5	¯30.0	87.0	.0	18.7	17.8	1.59	68
AUXILIARY P & I	3.1	.0	¯10.6	115.4	.0	.0	16.0	5.14	68
AUXILIARIES SUBTOTAL	11.5	8.1	¯30.0	87.0	.0	19.3	17.3	1.50	68
TOTAL EXP & MAND TRANS	18.3	12.3	¯50.8	146.2	7.6	21.1	28.2	1.54	68
NET REVENUES	¯20.3	¯13.2	¯1700.0	1433.3	¯83.9	95.6	361.9	¯17.82	68
OTHER ADDITIONS	248.1	.0	¯100.0	11216.7	¯13.3	.0	1409.1	5.68	68
OTHER DEDUCTIONS	¯62.5	.0	¯1193.6	100.0	¯42.3	15.8	207.1	¯3.31	68
NET OTHER TRANSFERS	¯12.3	.0	¯1212.5	2036.4	¯80.5	49.6	406.9	¯33.08	68
NET AFTER ALL EXP, TRANS	¯190.3	¯2.7	¯8100.0	711.1	¯113.6	105.7	1085.8	¯5.71	68
OTHER FINANCIAL INDICATORS									
BALANCE DUE PHYSICAL PLNT	206.5	.0	¯92.4	12376.9	¯4.0	11.5	1491.6	7.22	68
INTEREST ON PHYSICAL PLNT	9.3	.0	¯44.0	304.5	.0	6.6	41.3	4.44	68
INVESTMENT PHYSICAL PLNT	27.3	2.7	¯27.2	863.6	.4	10.4	111.3	4.08	68
ENDOWMENT BOOK VALUE	4.2	.0	¯46.5	132.5	.0	4.4	19.1	4.51	68
ENDOWMENT MARKET VALUE	8.3	.0	¯42.5	184.5	.0	10.9	24.7	2.96	68
ENDOWMENT YIELD	10.7	.0	¯51.4	503.8	.0	2.9	63.6	5.95	68
QUASI ENDOWMENT F B	2.1	.0	¯48.0	102.7	.0	.0	19.9	9.55	68
TOTAL UNRESTRICTED F B	52.1	.3	¯1700.0	3000.0	¯14.6	30.6	454.4	8.72	68
PRIOR YEAR FTE	5.8	2.1	¯51.0	116.7	¯2.4	11.6	19.7	3.38	68

SOURCE: AUDITED FINANCIAL STATEMENTS CODED TO NACUBO STANDARDS

TABLE 66
PERCENTAGE CHANGES IN CURRENT FUND REVENUES & EXPENDITURES, 1974 TO 1975
NATIONAL SAMPLE

	CENTRAL TENDENCY		RANGE		MID 50 PERCENT		VARIANCE		NUMBER
	AVERAGE	MEDIAN	MINIMUM	MAXIMUM	Q-1	Q-3	SD	CO. VAR.	OF CASES
REVENUES									
TUITION & FEES	9.0	8.3	¯7.5	35.7	3.6	13.1	7.8	.86	95
STATE GOVERNMENT	81.0	.0	¯20.2	6450.0	.0	.0	662.0	8.17	95
FEDERAL GOVERNMENT	24.3	12.1	¯38.6	279.4	¯3.1	37.8	47.1	1.94	95
PRIVATE GIFTS, GRANTS	10.0	5.1	¯84.2	127.1	¯8.5	25.5	34.7	3.47	95
ENDOWMENT INCOME	16.2	7.7	¯57.1	316.0	.0	22.9	41.6	2.58	95
SALES & SERVICES	4.0	.0	¯100.0	350.0	.0	13.0	44.2	11.06	95
CONTRIBUTED SERVICES	.4	.0	¯16.8	70.7	.0	.0	7.9	18.23	95
OTHER REVENUE	16.1	6.8	¯60.5	820.8	¯19.8	20.2	91.1	5.66	95
EDUC & GENERAL SUBTOTAL	9.1	9.6	¯7.0	49.4	4.2	12.9	8.7	.96	95
AUXILIARY ENTERPRISES	9.9	9.4	¯29.7	60.2	3.4	14.5	11.6	1.17	95
TOTAL REVENUES	9.2	8.7	¯7.0	53.7	4.3	12.9	8.0	.87	95
EXPENDITURES									
INSTRUCTION	8.1	8.1	¯17.0	23.3	4.2	12.9	6.9	.85	95
RESEARCH	74.8	.0	¯100.0	4800.0	.0	10.7	506.1	6.77	95
PUBLIC SERVICE	11.6	.0	¯71.3	375.0	.0	7.6	50.8	4.38	95
ACADEMIC SUPPORT	13.1	9.3	¯27.1	119.4	3.8	18.4	17.8	1.35	95
STUDENT SERVICES	11.8	10.6	¯31.1	45.3	4.5	18.8	13.2	1.12	95
INSTITUTIONAL SUPPORT	10.2	9.3	¯22.8	60.1	1.5	15.0	15.1	1.48	95
PLANT OPS & MAINTENANCE	14.0	12.7	¯26.3	73.3	5.1	20.7	15.4	1.10	95
SCHOLARSHIPS, FELLOWSHIPS	17.5	10.9	¯21.7	282.4	.1	22.6	35.3	2.01	95
P & I MANDATORY TRANSFERS	28.0	.0	¯100.0	1440.0	¯1.1	14.3	153.2	5.46	95
LOAN FUND MANDATORY TRANS	¯22.0	.0	¯825.0	200.0	¯25.0	.0	115.8	¯5.26	95
EDUC & GENERAL SUBTOTAL	10.5	10.4	¯10.5	43.5	6.4	14.2	6.9	.66	95
AUXILIARY ENTERPRISES	11.0	11.5	¯63.6	46.8	5.3	17.8	13.9	1.27	95
AUXILIARY P & I	2.9	.0	¯70.6	140.4	¯2.0	3.8	27.4	9.39	95
AUXILIARIES SUBTOTAL	9.7	10.6	¯63.6	46.8	4.0	15.8	13.7	1.41	95
TOTAL EXP & MAND TRANS	10.5	10.1	¯13.2	43.9	6.6	14.0	7.0	.66	95
NET REVENUES	¯58.9	¯20.7	¯2666.7	360.0	¯91.0	62.7	319.4	¯5.42	95
OTHER ADDITIONS	341.4	.0	¯100.0	27200.0	¯18.7	16.7	2784.8	8.16	95
OTHER DEDUCTIONS	¯75.6	10.3	¯6333.3	100.0	¯14.8	54.5	659.0	¯8.72	95
NET OTHER TRANSFERS	¯52.6	15.5	¯6661.9	1900.0	¯38.4	107.7	786.4	¯14.96	95
NET AFTER ALL EXP.TRANS	¯184.5	.0	¯10250.0	861.6	¯92.8	103.8	1193.5	¯6.47	95
OTHER FINANCIAL INDICATORS									
BALANCE DUE PHYSICAL PLNT	.4	¯2.2	¯43.6	74.3	¯3.9	1.0	15.0	42.00	95
INTEREST ON PHYSICAL PLNT	2.7	.0	¯50.0	181.5	¯3.4	.0	25.1	9.42	95
INVESTMENT PHYSICAL PLNT	5.8	2.4	¯10.5	78.4	1.0	6.6	11.1	1.92	95
ENDOWMENT BOOK VALUE	1.2	.8	¯50.1	38.4	¯3.9	5.8	12.7	10.90	95
ENDOWMENT MARKET VALUE	6.0	5.9	¯100.0	42.4	.0	14.8	16.9	2.84	95
ENDOWMENT YIELD	16.3	8.3	¯100.0	503.8	.0	21.1	58.0	3.55	95
QUASI ENDOWMENT F B	9.1	.0	¯93.2	905.6	¯5.6	2.9	96.9	10.61	95
TOTAL UNRESTRICTED F B	¯3.8	.6	¯261.5	119.1	¯18.8	17.1	54.6	¯14.18	95
PRIOR YEAR FTE	1.3	.3	¯21.7	65.8	¯2.7	4.1	10.1	7.52	95

SOURCE: AUDITED FINANCIAL STATEMENTS CODED TO NACUBO STANDARDS

TABLE 67
PERCENTAGE CHANGES IN CURRENT FUND REVENUES & EXPENDITURES, 1974 TO 1975
AAC NATIONAL SAMPLE, 85 COLLEGES & UNIVERSITIES (OMITTING PREDOMINANTLY BLACK COLLEGES)

INSTITUTION TYPE	ALL	UNIVERSITIES	COMP U & C	COLLEGES I	COLLEGES II
REVENUES					
TUITION & FEES	7.3	0.8	6.4	6.2	9.0
STATE GOVERNMENT	30.2	52.8	25.3	16.9	5.4
ALL GOVERNMENT	12.6	10.4	15.0	6.4	15.2
PRIVATE GIFTS, GRANTS	8.7	14.9	5.7	¯.4	13.1
ENDOWMENT INCOME	7.7	0.4	5.6	5.2	25.3
SALES & SERVICES	4.9	12.6	¯11.3	3.4	13.8
CONTRIBUTED SERVICES	3.7	.0	7.9	15.3	¯10.2
OTHER REVENUE	9.3	21.3	1.7	10.2	¯6.6
EDUC & GENERAL SUBTOTAL	8.5	11.3	7.3	5.4	9.7
AUXILIARY ENTERPRISES	11.2	13.5	11.0	8.0	8.9
TOTAL REVENUES	9.1	11.0	7.9	5.9	9.5
EXPENDITURES					
INSTRUCTION	9.0	13.4	9.3	6.9	4.8
RESEARCH	4.0	1.9	7.7	9.9	¯43.5
PUBLIC SERVICE	13.1	¯11.0	59.7	1.6	39.1
ACADEMIC SUPPORT	12.2	10.0	12.4	9.2	20.5
STUDENT SERVICES	9.5	14.5	7.0	11.3	8.8
INSTITUTIONAL SUPPORT	9.8	6.4	10.8	6.8	13.8
PLANT OPS & MAINTENANCE	12.7	13.8	12.2	10.4	14.0
SCHOLARSHIPS, FELLOWSHIPS	12.3	8.6	13.6	7.3	10.9
P & I MANDATORY TRANSFERS	27.9	132.6	4.4	16.4	10.2
LOAN FUND MANDATORY TRANS	¯5.9	¯17.5	12.8	¯68.0	¯47.0
EDUC & GENERAL SUBTOTAL	10.4	11.3	10.3	8.0	10.8
AUXILIARY ENTERPRISES	12.3	12.9	13.9	9.8	8.5
AUXILIARY P & I	.9	¯.2	1.0	¯3.2	5.8
AUXILIARIES SUBTOTAL	11.4	12.4	12.3	8.8	8.3
TOTAL EXP & MAND TRANS	10.6	11.6	10.7	8.2	10.2
NET REVENUES	¯40.2	21.8	¯70.2	¯61.6	¯30.4
OTHER ADDITIONS	77.0	45.2	45.8	214.0	¯5.1
OTHER REDUCTIONS	13.1	¯9.5	25.9	16.3	14.9
NET OTHER TRANSFERS	52.8	1.4	54.3	185.6	22.4
NET AFTER ALL EXP.TRANS	¯8.4	495.7	¯144.4	1107.3	¯160.0
OTHER FINANCIAL INDICATORS					
BALANCE DUE PHYSICAL PLNT	3.8	6.0	4.0	.9	1.8
INTEREST ON PHYSICAL PLNT	33.7	88.6	21.0	21.0	44.3
INVESTMENT PHYSICAL PLNT	7.7	6.6	10.2	5.7	3.8
ENDOWMENT BOOK VALUE	¯.2	1.8	1.8	¯5.7	6.6
ENDOWMENT MARKET VALUE	4.2	14.1	8.5	¯6.5	7.2
ENDOWMENT YIELD	21.2	42.2	31.9	4.7	15.4
QUASI ENDOWMENT FUND BAL	¯.9	.6	¯1.3	¯4.5	4.2
TOTAL UNRESTRICTED FUND BL	¯2.1	¯2.5	¯5.0	4.7	¯3.7
PRIOR YEAR FTE	.1	1.2	¯.4	.5	¯.1

SOURCE: AUDITED FINANCIAL STATEMENTS CODED TO NACUBO STANDARDS   JMA, BOULDER CO

TABLE 68
PERCENTAGE CHANGES IN CURRENT FUND REVENUES & EXPENDITURES, 1974 TO 1975
CPEC AND AICCU GROUPS

GROUP NUMBER	ALL	1	2	3	4	5	6	7	8	9
REVENUES										
TUITION & FEES	15.5	13.7	19.4	9.2	15.3	10.7	15.6	28.4	26.4	36.4
STATE GOVERNMENT	.0	.0	.0	.0	.0	.0	.0	.0	.0	.0
ALL GOVERNMENT	12.6	12.7	4.5	2.6	49.2	2.0	30.0	¯81.3	1.2	.0
PRIVATE GIFTS, GRANTS	12.1	14.5	20.9	1.2	4.0	¯5.4	¯4.9	13.9	28.5	72.3
ENDOWMENT INCOME	2.4	2.5	7.3	1.4	¯.6	¯5.9	¯1.7	.0	4.6	.0
SALES & SERVICES	3.7	3.8	¯6.4	42.8	40.1	¯19.9	10.7	.0	¯100.0	57.6
CONTRIBUTED SERVICES	6.4	.0	¯11.9	.0	1.0	¯.3	.0	.0	.0	.0
OTHER REVENUE	21.3	22.3	24.5	6.6	24.1	¯23.9	60.8	¯8.3	33.3	2.0
EDUC & GENERAL SUBTOTAL	13.3	12.2	10.1	6.7	14.9	4.7	15.5	10.8	19.9	45.8
AUXILIARY ENTERPRISES	22.0	27.7	17.0	7.2	12.9	9.2	14.1	60.0	24.8	15.8
TOTAL REVENUES	15.6	16.2	10.0	6.8	14.4	5.8	15.5	11.3	20.8	45.3
EXPENDITURES										
INSTRUCTION	11.6	10.4	11.0	8.1	21.3	3.4	17.0	.4	16.8	67.6
RESEARCH	11.5	11.9	4.6	35.0	¯17.3	.0	13.5	.0	.0	.0
PUBLIC SERVICE	21.8	9.8	88.3	37.4	93.3	.0	200.0	.0	¯11.8	.0
ACADEMIC SUPPORT	18.8	9.9	47.0	12.7	20.2	22.6	3.5	25.7	12.4	5.2
STUDENT SERVICES	15.1	12.9	24.1	13.2	12.5	10.1	10.4	1.0	13.6	¯9.6
INSTITUTIONAL SUPPORT	11.6	6.0	22.4	8.4	10.6	.6	16.5	31.0	17.8	9.6
PLANT OPS & MAINTENANCE	4.2	6.7	¯7.3	9.5	9.0	4.8	22.9	17.2	32.3	12.3
SCHOLARSHIPS, FELLOWSHIPS	14.4	8.8	20.2	6.9	33.5	16.0	27.9	¯15.4	13.4	10.7
P & I MANDATORY TRANSFERS	1.9	107.9	¯38.4	40.4	18.1	27.8	36.4	¯54.5	154.1	.0
LOAN FUND MANDATORY TRANS	¯34.7	¯36.1	3.1	11.1	¯71.0	200.0	¯83.3	100.0	¯11.1	.0
EDUC & GENERAL SUBTOTAL	11.9	10.0	14.5	10.2	17.9	6.6	16.8	10.6	22.2	49.5
AUXILIARY ENTERPRISES	21.5	26.0	10.5	9.4	14.5	6.7	11.6	66.7	22.1	21.4
AUXILIARY P & I	9.6	4.8	19.2	.0	8.9	44.5	.0	.0	¯5.9	.0
AUXILIARIES SUBTOTAL	21.2	25.7	18.6	8.4	14.2	8.2	11.5	66.7	21.2	21.4
TOTAL EXP & MAND TRANS	14.3	13.9	16.0	9.9	17.1	6.9	16.5	11.1	22.1	49.3
NET REVENUES	89.8	100.0	285.8	¯863.3	¯189.1	¯121.1	4.4	13.3	¯18.9	13.2
OTHER ADDITIONS	.1	¯.6	39.2	¯43.6	¯23.1	487.3	¯37.5	¯100.0	11566.7	.0
OTHER DEDUCTIONS	¯17.2	¯27.0	¯61.2	27.0	15.0	¯217.7	57.0	71.7	¯335.4	.0
NET OTHER TRANSFERS	¯38.5	¯60.9	¯78.1	¯126.3	¯2.7	242.4	59.1	¯1600.0	63.3	.0
NET AFTER ALL EXP.TRANS	419.7	197.6	35.0	¯294.1	¯1020.1	11.1	107.2	¯6.0	148.3	3.4
OTHER FINANCIAL INDICATORS										
BALANCE DUE PHYSICAL PLNT	16.7	41.2	27.3	¯5.4	7.0	¯.2	¯40.6	232.1	63.7	¯5.1
INTEREST ON PHYSICAL PLNT	21.4	56.4	2.6	12.7	9.1	29.7	252.6	550.0	5.8	¯4.7
INVESTMENT PHYSICAL PLNT	12.5	9.0	30.7	2.7	5.3	¯2.6	40.3	42.0	16.3	5.3
ENDOWMENT BOOK VALUE	4.7	1.6	70.5	3.4	10.0	¯6.9	.7	.0	¯11.8	.0
ENDOWMENT MARKET VALUE	17.2	14.0	109.7	11.0	20.4	76.7	5.3	.0	9.1	.0
ENDOWMENT YIELD	8.9	5.3	104.2	6.5	¯5.2	¯3.0	¯4.9	.0	¯2.8	.0
QUASI ENDOWMENT F B	¯.8	¯3.8	58.7	¯8.3	22.0	.0	¯.6	.0	.0	.0
TOTAL UNRESTRICTED F B	3.3	5.9	60.0	.1	¯193.2	¯49.5	¯30.3	81.4	8.1	23.8
PRIOR YEAR FTE	3.1	¯1.4	6.4	1.2	5.1	5.1	2.2	¯2.8	14.6	7.9

SOURCE: AUDITED FINANCIAL STATEMENTS CODED TO NACUBO STANDARDS

TABLE 69
STAT: PERCENTAGE CHANGES IN CURRENT FUND REVENUES & EXPENDITURES, 1974 TO 1975 974 TO 1975
CPEC, AICCU, GROUP 1

	CENTRAL TENDENCY		RANGE		MID 50 PERCENT		VARIANCE		NUMBER
	AVERAGE	MEDIAN	MINIMUM	MAXIMUM	Q-1	Q-3	SD	CO. VAR.	OF CASES
REVENUES									
TUITION & FEES	10.0	9.1	5.3	16.3	6.4	13.6	4.2	.42	4
STATE GOVERNMENT	.0	.0	.0	.0	.0	.0	.0	.00	4
ALL GOVERNMENT	7.3	9.7	-8.9	18.8	-.3	14.9	10.1	1.38	4
PRIVATE GIFTS, GRANTS	7.2	7.8	-8.2	21.5	-5.0	20.2	13.2	1.82	4
ENDOWMENT INCOME	6.3	2.9	-12.2	31.4	-5.8	18.3	15.8	2.53	4
SALES & SERVICES	41.2	5.6	-1.2	154.7	-.6	83.0	65.7	1.60	4
CONTRIBUTED SERVICES	.0	.0	.0	.0	.0	.0	.0	.00	4
OTHER REVENUE	31.6	23.1	9.8	70.4	16.3	47.0	23.0	.73	4
EDUC & GENERAL SUBTOTAL	9.8	9.4	5.3	15.2	6.0	13.6	4.0	.41	4
AUXILIARY ENTERPRISES	13.4	12.0	.0	29.7	4.5	22.3	10.8	.80	4
TOTAL REVENUES	11.5	10.9	5.4	18.9	6.0	17.1	5.7	.49	4
EXPENDITURES									
INSTRUCTION	11.1	10.7	5.4	17.3	6.9	15.2	4.5	.41	4
RESEARCH	2.1	9.4	-28.1	17.5	-9.6	13.7	17.7	8.58	4
PUBLIC SERVICE	37.4	4.8	.0	140.0	.0	74.0	59.4	1.59	4
ACADEMIC SUPPORT	10.2	10.0	5.7	15.2	7.2	13.3	3.5	.34	4
STUDENT SERVICES	10.0	9.7	.0	20.7	4.4	15.6	7.4	.74	4
INSTITUTIONAL SUPPORT	4.5	.7	-4.1	20.7	-3.7	12.7	10.0	2.21	4
PLANT OPS & MAINTENANCE	5.5	5.8	-4.8	14.9	-2.1	13.0	7.9	1.45	4
SCHOLARSHIPS, FELLOWSHIPS	2.3	9.3	-27.6	18.1	-11.0	15.6	17.8	7.77	4
P & I MANDATORY TRANSFERS	27.0	.0	.0	107.9	.0	54.0	46.7	1.73	4
LOAN FUND MANDATORY TRANS	-13.2	-10.0	-44.1	11.5	-32.1	5.7	21.1	-1.61	4
EDUC & GENERAL SUBTOTAL	8.1	7.6	2.9	14.3	5.1	11.1	4.1	.50	4
AUXILIARY ENTERPRISES	12.7	16.7	-9.3	26.5	-.7	26.1	14.7	1.16	4
AUXILIARY P & I	10.7	4.0	-.2	35.3	-.1	21.6	14.6	1.35	4
AUXILIARIES SUBTOTAL	16.5	15.9	7.8	26.3	7.9	25.1	8.6	.52	4
TOTAL EXP & MAND TRANS	10.2	11.2	3.0	15.1	5.5	14.0	5.0	.49	4
NET REVENUES	17.0	13.6	-86.0	126.7	-39.1	73.0	75.4	4.44	4
OTHER ADDITIONS	-7.9	4.9	-56.1	14.7	-28.0	12.3	28.3	-3.59	4
OTHER DEDUCTIONS	3.9	2.3	-46.6	57.8	-32.9	40.0	40.0	10.15	4
NET OTHER TRANSFERS	1.7	10.4	-80.4	66.3	-49.0	53.2	56.6	33.93	4
NET AFTER ALL EXP. TRANS	44.9	26.9	-95.8	221.8	-47.9	137.8	115.3	2.57	4
OTHER FINANCIAL INDICATORS									
BALANCE DUE PHYSICAL PLNT	17.3	.3	-3.1	71.5	-1.5	36.0	31.3	1.82	4
INTEREST ON PHYSICAL PLNT	32.1	26.8	.0	74.8	7.2	57.0	28.4	.88	4
INVESTMENT PHYSICAL PLNT	6.2	6.0	.8	12.0	1.5	10.9	4.8	.77	4
ENDOWMENT BOOK VALUE	1.5	2.9	-8.1	8.1	-3.4	6.3	6.0	4.12	4
ENDOWMENT MARKET VALUE	11.3	10.9	6.8	16.7	7.9	14.0	3.8	.33	4
ENDOWMENT YIELD	18.2	11.1	.6	50.0	2.9	33.5	19.3	1.06	4
QUASI ENDOWMENT F B	-6.1	-4.5	-17.6	2.4	-12.0	.7	7.7	-1.2[illegible]	4
TOTAL UNRESTRICTED F B	-1.9	5.1	-28.6	10.8	-14.1	10.3	15.9	-8.38	4
PRIOR YEAR FTE	.2	1.6	-5.4	3.2	-2.1	2.6	3.3	14.63	4

SOURCE: AUDITED FINANCIAL STATEMENTS CODED TO NACUBO STANDARDS

TABLE 70
PERCENTAGE CHANGES IN CURRENT FUND REVENUES & EXPENDITURES, 1974 TO 1975
CPEC, AICCU, GROUP 2

	CENTRAL TENDENCY		RANGE		MID 50 PERCENT		VARIANCE		NUMBER
	AVERAGE	MEDIAN	MINIMUM	MAXIMUM	Q-1	Q-3	SD	CO. VAR.	OF CASES
REVENUES									
TUITION & FEES	18.0	14.0	¯12.3	52.0	11.7	25.2	17.1	.95	8
STATE GOVERNMENT	.0	.0	.0	.0	.0	.0	.0	.00	8
ALL GOVERNMENT	8.2	7.2	¯25.4	47.2	¯5.0	20.5	20.9	2.54	8
PRIVATE GIFTS, GRANTS	20.4	12.0	.0	54.1	6.0	35.7	17.9	.88	8
ENDOWMENT INCOME	1.0	¯.6	¯30.3	29.9	¯9.2	14.2	17.5	16.71	8
SALES & SERVICES	1.2	.0	¯23.6	27.1	.0	3.2	12.0	10.25	8
CONTRIBUTED SERVICES	¯4.4	.0	¯29.1	.0	¯3.2	.0	9.5	¯2.16	8
OTHER REVENUE	12.2	¯7.5	¯55.2	150.0	¯19.2	27.9	59.3	4.88	8
EDUC & GENERAL SUBTOTAL	16.3	15.5	¯8.0	47.9	10.0	19.2	14.6	.90	8
AUXILIARY ENTERPRISES	14.5	14.0	¯10.0	45.2	8.0	22.0	16.7	1.15	8
TOTAL REVENUES	16.1	15.2	¯9.9	47.7	10.5	19.6	14.9	.92	8
EXPENDITURES									
INSTRUCTION	12.2	15.0	¯7.6	27.0	3.4	20.0	12.0	.98	8
RESEARCH	1.2	.0	¯23.9	29.0	¯14.2	16.5	17.6	14.58	8
PUBLIC SERVICE	80.1	11.7	.0	494.3	.0	61.7	159.5	1.99	8
ACADEMIC SUPPORT	74.6	10.4	¯19.7	544.0	7.5	18.1	178.1	2.39	8
STUDENT SERVICES	19.3	25.6	¯37.3	41.0	10.1	31.4	22.7	1.18	8
INSTITUTIONAL SUPPORT	20.0	19.0	¯26.4	75.0	4.2	31.5	27.7	1.39	8
PLANT OPS & MAINTENANCE	¯1.0	¯3.6	¯29.7	31.5	¯23.1	21.9	22.2	¯23.13	8
SCHOLARSHIPS, FELLOWSHIPS	24.4	10.9	¯21.3	120.5	.7	20.3	39.9	1.64	8
P & I MANDATORY TRANSFERS	¯6.5	.0	¯65.7	67.9	¯27.2	.0	37.8	¯5.79	8
LOAN FUND MANDATORY TRANS	¯10.7	¯3.7	¯40.7	.0	¯10.0	.0	13.7	¯1.28	8
EDUC & GENERAL SUBTOTAL	13.9	15.5	¯23.9	43.9	7.7	22.3	18.0	1.30	8
AUXILIARY ENTERPRISES	19.8	9.3	3.4	87.0	7.7	17.2	25.8	1.30	8
AUXILIARY P & I –	20.6	1.4	¯1.2	115.4	.0	23.9	37.2	1.81	8
AUXILIARIES SUBTOTAL	21.6	13.4	6.6	87.0	8.0	17.6	25.0	1.16	8
TOTAL EXP & MAND TRANS	14.2	14.7	¯20.9	46.3	8.6	20.0	17.5	1.23	8
NET REVENUES	1.5	85.5	¯750.0	202.6	¯10.2	160.5	302.0	199.13	8
OTHER ADDITIONS	265.7	.0	¯44.6	2036.4	.0	66.9	671.0	2.53	8
OTHER DEDUCTIONS	¯149.6	¯5.2	¯680.0	.0	¯253.4	.0	243.3	¯1.63	8
NET OTHER TRANSFERS	133.1	¯55.6	¯680.0	2036.4	¯90.3	.0	749.3	5.63	8
NET AFTER ALL EXP,TRANS	¯1076.6	27.4	¯8100.0	454.7	¯650.9	139.7	2691.0	¯2.50	8
OTHER FINANCIAL INDICATORS									
BALANCE DUE PHYSICAL PLNT	4.6	¯.2	¯19.0	54.2	¯10.4	11.5	21.6	4.68	8
INTEREST ON PHYSICAL PLNT	33.4	.2	¯44.0	304.5	¯11.1	14.2	104.0	3.12	8
INVESTMENT PHYSICAL PLNT	.5	2.0	¯27.2	16.9	.5	4.5	11.6	24.39	8
ENDOWMENT BOOK VALUE	7.3	8.2	¯6.0	18.5	.0	14.9	8.3	1.13	8
ENDOWMENT MARKET VALUE	9.1	7.0	.0	23.2	.0	17.0	8.6	.94	8
ENDOWMENT YIELD	61.1	.1	¯51.4	503.0	¯2.1	20.0	168.6	2.76	8
QUASI ENDOWMENT F B	14.8	.0	.0	102.7	.0	8.0	33.5	2.26	8
TOTAL UNRESTRICTED F B	149.4	.9	¯30.3	1191.4	¯10.1	26.1	394.4	2.64	8
PRIOR YEAR FTE	6.1	8.2	¯14.1	26.7	¯2.6	12.6	11.9	1.94	8

SOURCE: AUDITED FINANCIAL STATEMENTS CODED TO NACUBO STANDARDS

TABLE 71
PERCENTAGE CHANGES IN CURRENT FUND REVENUES & EXPENDITURES, 1974 TO 1975
CPEC, AICCU, GROUP 3

	CENTRAL TENDENCY		RANGE		MID 50 PERCENT		VARIANCE		NUMBER
	AVERAGE	MEDIAN	MINIMUM	MAXIMUM	Q-1	Q-3	SD	CO. VAR.	OF CASES
REVENUES									
TUITION & FEES	10.7	11.1	¯1.9	22.8	7.7	17.0	7.6	.71	9
STATE GOVERNMENT	.0	.0	.0	.0	.0	.0	.0	.00	9
ALL GOVERNMENT	4.4	¯4.3	¯42.3	80.0	¯12.6	28.0	34.8	7.88	9
PRIVATE GIFTS, GRANTS	7.8	14.3	¯63.6	58.7	¯13.4	34.3	35.2	4.52	9
ENDOWMENT INCOME	.3	2.6	¯35.8	20.9	¯10.8	13.1	17.9	70.34	9
SALES & SERVICES	34.9	.0	¯10.2	268.8	.0	31.7	84.3	2.42	9
CONTRIBUTED SERVICES	.0	.0	.0	.0	.0	.0	.0	.00	9
OTHER REVENUE	¯9.3	¯5.5	¯104.5	150.0	¯9.9	70.5	107.0	¯11.54	9
EDUC & GENERAL SUBTOTAL	5.7	9.7	¯9.3	14.6	.5	10.6	7.1	1.24	9
AUXILIARY ENTERPRISES	6.4	7.4	¯2.4	14.7	2.5	10.5	5.4	.84	9
TOTAL REVENUES	5.8	9.7	¯7.6	14.2	1.4	10.5	6.5	1.13	9
EXPENDITURES									
INSTRUCTION	8.4	9.5	¯4.2	17.3	7.6	11.5	5.6	.67	9
RESEARCH	76.9	.0	¯40.9	600.0	¯11.5	81.9	189.3	2.46	9
PUBLIC SERVICE	120.3	.0	¯21.6	933.3	.0	87.0	290.2	2.41	9
ACADEMIC SUPPORT	10.9	8.5	¯26.7	46.6	7.0	21.9	18.9	1.73	9
STUDENT SERVICES	13.2	14.3	3.3	25.4	8.4	15.9	6.2	.47	9
INSTITUTIONAL SUPPORT	7.4	9.4	¯9.0	16.1	3.6	14.7	7.7	1.03	9
PLANT OPS & MAINTENANCE	10.8	8.8	.4	33.3	6.6	13.6	9.2	.85	9
SCHOLARSHIPS, FELLOWSHIPS	10.2	10.0	¯11.4	36.3	5.9	17.9	12.9	1.26	9
P & I MANDATORY TRANSFERS	31.2	.0	¯45.0	226.7	.0	49.5	74.8	2.40	9
LOAN FUND MANDATORY TRANS	14.4	.0	¯16.7	100.0	.0	22.9	32.8	2.29	9
EDUC & GENERAL SUBTOTAL	9.8	10.2	1.0	13.7	8.7	13.1	3.7	.37	9
AUXILIARY ENTERPRISES	8.3	9.3	1.1	14.5	3.6	11.6	4.3	.51	9
AUXILIARY P & I	¯1.2	¯7.5	¯12.7	23.7	¯10.1	7.7	11.7	¯9.75	9
AUXILIARIES SUBTOTAL	7.3	8.2	¯1.5	11.9	5.2	10.8	4.1	.56	9
TOTAL EXP & MAND TRANS	9.4	10.2	1.9	13.0	8.6	11.9	3.1	.34	9
NET REVENUES	¯29.3	¯58.0	¯306.0	544.4	¯86.4	28.9	233.0	¯7.96	9
OTHER ADDITIONS	¯22.1	¯39.7	¯94.0	119.0	¯70.3	15.9	63.9	¯2.89	9
OTHER DEDUCTIONS	¯40.0	23.4	¯226.2	83.8	¯169.2	75.6	118.5	¯2.96	9
NET OTHER TRANSFERS	¯246.4	¯77.7	¯1212.5	82.2	¯292.7	40.9	399.1	¯1.62	9
NET AFTER ALL EXP.TRANS	¯116.0	¯126.7	¯280.7	111.3	¯202.4	¯35.2	112.9	¯.97	9
OTHER FINANCIAL INDICATORS									
BALANCE DUE PHYSICAL PLNT	¯5.2	¯2.6	¯45.9	27.4	¯9.6	2.5	18.2	¯3.51	9
INTEREST ON PHYSICAL PLNT	7.9	.0	¯1.4	33.3	.0	18.9	12.8	1.62	9
INVESTMENT PHYSICAL PLNT	2.0	1.0	.2	8.3	.6	2.8	2.4	1.19	9
ENDOWMENT BOOK VALUE	3.5	.4	¯7.6	24.0	¯1.3	9.3	9.2	2.68	9
ENDOWMENT MARKET VALUE	10.0	8.2	¯1.7	21.0	5.4	18.0	7.9	.79	9
ENDOWMENT YIELD	10.0	.0	¯14.6	45.1	¯1.4	26.7	18.9	1.89	9
QUASI ENDOWMENT F B	.2	¯4.5	¯48.0	88.6	¯10.6	11.1	36.6	170.42	9
TOTAL UNRESTRICTED F B	6.1	.2	¯3.5	53.1	¯2.2	4.7	16.9	2.78	9
PRIOR YEAR FTE	1.7	.9	¯9.0	11.6	¯3.5	9.1	6.7	3.95	9

SOURCE: AUDITED FINANCIAL STATEMENTS CODED TO NACUBO STANDARDS

TABLE 72
PERCENTAGE CHANGES IN CURRENT FUND REVENUES & EXPENDITURES, 1974 TO 1975
CPEC, AICCU, GROUP 4

	CENTRAL TENDENCY		RANGE		MID 50 PERCENT		VARIANCE		NUMBER
	AVERAGE	MEDIAN	MINIMUM	MAXIMUM	Q-1	Q-3	SD	CO. VAR.	OF CASES
REVENUES									
TUITION & FEES	13.6	11.2	4.2	32.2	6.4	18.5	8.6	.63	11
STATE GOVERNMENT	.0	.0	.0	.0	.0	.0	.0	.00	11
ALL GOVERNMENT	49.1	30.6	-20.8	191.3	2.7	56.7	65.4	1.33	11
PRIVATE GIFTS, GRANTS	19.3	9.7	-24.1	161.8	-13.4	27.5	49.5	2.56	11
ENDOWMENT INCOME	3.6	6.5	-38.0	33.3	.0	24.0	22.4	6.22	11
SALES & SERVICES	41.8	.0	.0	322.2	.0	37.7	91.2	2.18	11
CONTRIBUTED SERVICES	.4	.0	-2.8	7.5	.0	.0	2.4	5.57	11
OTHER REVENUE	20.4	25.0	-69.2	130.8	.0	42.0	46.5	2.28	11
EDUC & GENERAL SUBTOTAL	12.2	14.3	-.7	27.3	5.6	19.5	8.4	.68	11
AUXILIARY ENTERPRISES	13.0	15.9	-8.3	28.6	5.1	22.0	10.8	.83	11
TOTAL REVENUES	12.6	14.8	-1.5	26.6	6.6	19.1	7.6	.60	11
EXPENDITURES									
INSTRUCTION	15.4	14.0	-7.5	41.0	-2.5	31.6	15.9	1.03	11
RESEARCH	-2.6	.0	-23.9	.0	.0	.0	6.9	-2.69	11
PUBLIC SERVICE	7.3	.0	.0	80.7	.0	.0	23.2	3.16	11
ACADEMIC SUPPORT	24.0	13.9	11.1	59.4	11.0	37.9	16.0	.67	11
STUDENT SERVICES	16.1	13.0	-4.9	44.0	1.9	29.6	14.7	.91	11
INSTITUTIONAL SUPPORT	12.2	8.9	-16.0	52.5	-.1	16.1	20.2	1.65	11
PLANT OPS & MAINTENANCE	10.6	11.0	-17.9	53.0	-4.5	16.4	17.2	1.62	11
SCHOLARSHIPS, FELLOWSHIPS	34.2	22.4	12.7	103.4	16.7	47.0	26.9	.79	11
P & I MANDATORY TRANSFERS	14.4	4.8	-33.3	81.0	.0	26.6	27.3	1.90	11
LOAN FUND MANDATORY TRANS	-26.6	.0	-93.5	50.0	-87.5	.0	46.0	-1.73	11
EDUC & GENERAL SUBTOTAL	15.2	13.5	-2.2	31.5	10.4	20.3	9.2	.61	11
AUXILIARY ENTERPRISES	13.2	17.7	-19.6	37.4	1.3	24.4	15.2	1.15	11
AUXILIARY P & I	2.1	.0	-10.6	16.0	.0	9.7	8.8	4.13	11
AUXILIARIES SUBTOTAL	12.6	17.3	-15.3	27.6	1.3	21.0	12.7	1.00	11
TOTAL EXP & MAND TRANS	14.7	12.4	-4.6	31.3	11.5	19.7	9.5	.64	11
NET REVENUES	-27.2	-44.7	-1350.0	1433.3	-81.3	51.6	599.7	-22.08	11
OTHER ADDITIONS	-27.7	-18.7	-100.0	85.7	-100.0	.0	61.1	-2.21	11
OTHER DEDUCTIONS	-43.1	.0	-433.3	100.0	-38.1	95.1	179.5	-4.16	11
NET OTHER TRANSFERS	-118.4	-51.9	-687.5	107.9	-325.0	94.7	245.1	-2.07	11
NET AFTER ALL EXP.TRANS	-289.5	-43.8	-3058.3	312.5	-109.3	44.2	888.0	-3.07	11
OTHER FINANCIAL INDICATORS									
BALANCE DUE PHYSICAL PLNT	13.1	-.4	-5.8	106.1	-3.9	14.1	30.8	2.36	11
INTEREST ON PHYSICAL PLNT	5.8	.0	-24.9	33.9	-1.6	29.4	17.8	3.08	11
INVESTMENT PHYSICAL PLNT	7.4	4.4	.4	22.3	1.5	10.5	6.4	.87	11
ENDOWMENT BOOK VALUE	21.7	6.1	-4.0	132.5	.5	34.2	38.5	1.78	11
ENDOWMENT MARKET VALUE	31.9	11.3	-5.8	104.5	.0	42.4	51.3	1.61	11
ENDOWMENT YIELD	-.6	.0	-38.8	53.0	-34.4	9.7	27.2	-48.60	11
QUASI ENDOWMENT F B	4.6	.0	-29.7	45.7	.0	3.9	18.3	3.98	11
TOTAL UNRESTRICTED F B	251.9	12.4	-329.3	3000.0	-29.6	45.3	876.0	3.48	11
PRIOR YEAR FTE	5.4	2.2	-7.6	19.0	.4	13.3	8.5	1.57	11

SOURCE: AUDITED FINANCIAL STATEMENTS CODED TO NACUBO STANDARDS

TABLE 73
PERCENTAGE CHANGES IN CURRENT FUND REVENUES & EXPENDITURES, 1974 TO 1975
CPEC, AICCU, GROUP 5

	CENTRAL TENDENCY		RANGE		MID 50 PERCENT		VARIANCE		NUMBER
	AVERAGE	MEDIAN	MINIMUM	MAXIMUM	Q-1	Q-3	SD	CO. VAR.	OF CASES
REVENUES									
TUITION & FEES	14.8	12.8	-4.6	36.6	5.5	25.1	12.1	.82	9
STATE GOVERNMENT	.0	.0	.0	.0	.0	.0	.0	.00	9
ALL GOVERNMENT	10.1	.0	-23.4	65.2	-11.6	36.2	29.0	2.88	9
PRIVATE GIFTS, GRANTS	6.7	-.4	-38.6	61.0	-17.7	39.2	32.6	4.87	9
ENDOWMENT INCOME	-4.8	.0	-28.3	9.1	-3.4	.0	11.1	-2.31	9
SALES & SERVICES	-5.7	.0	-22.6	14.3	-21.1	.0	12.3	-2.14	9
CONTRIBUTED SERVICES	-3.6	.0	-33.3	.6	.0	.2	10.5	-2.93	9
OTHER REVENUE	-16.4	.0	-66.7	28.6	-62.3	9.0	35.1	-2.15	9
EDUC & GENERAL SUBTOTAL	5.2	4.4	-12.7	15.0	.2	13.2	8.4	1.64	9
AUXILIARY ENTERPRISES	16.8	11.2	-2.5	85.1	1.8	17.8	25.3	1.51	9
TOTAL REVENUES	6.3	5.7	-7.2	15.5	2.3	14.3	7.2	1.15	9
EXPENDITURES									
INSTRUCTION	5.7	8.0	-13.6	15.4	5.0	12.1	8.2	1.43	9
RESEARCH	.0	.0	.0	.0	.0	.0	.0	.00	9
PUBLIC SERVICE	.0	.0	.0	.0	.0	.0	.0	.00	9
ACADEMIC SUPPORT	30.0	15.0	2.4	151.4	8.5	29.8	44.2	1.48	9
STUDENT SERVICES	44.0	3.0	-9.2	330.4	1.0	34.7	103.1	2.35	9
INSTITUTIONAL SUPPORT	3.8	4.9	-23.7	19.8	1.9	19.3	14.9	3.93	9
PLANT OPS & MAINTENANCE	8.8	6.7	-41.8	41.3	3.7	28.0	22.8	2.58	9
SCHOLARSHIPS, FELLOWSHIPS	29.9	17.9	-14.7	130.3	9.1	46.7	40.4	1.35	9
P & I MANDATORY TRANSFERS	2.8	.0	-1.7	25.0	.0	1.6	7.9	2.83	9
LOAN FUND MANDATORY TRANS	55.6	.0	.0	400.0	.0	50.0	125.7	2.26	9
EDUC & GENERAL SUBTOTAL	8.2	8.5	-9.9	18.6	6.5	14.0	7.9	.96	9
AUXILIARY ENTERPRISES	6.6	9.7	-16.9	20.7	1.7	16.3	11.0	1.66	9
AUXILIARY P & I	-.4	.0	-3.6	.0	.0	.0	1.1	-2.83	9
AUXILIARIES SUBTOTAL	7.6	8.0	-16.9	21.0	1.7	20.3	11.8	1.55	9
TOTAL EXP & MAND TRANS	7.7	7.0	-9.4	18.9	3.3	14.5	8.0	1.04	9
NET REVENUES	-181.8	-29.5	-1700.0	211.1	-81.8	107.1	549.5	-3.02	9
OTHER ADDITIONS	349.7	.0	.0	2033.3	.0	156.8	880.5	2.52	9
OTHER DEDUCTIONS	-69.5	.0	-309.3	100.0	-143.8	.0	121.4	-1.75	9
NET OTHER TRANSFERS	143.9	.0	-140.4	1277.0	.0	107.3	407.2	2.83	9
NET AFTER ALL EXP, TRANS	-169.8	.0	-1000.9	711.1	-186.7	172.7	679.3	-4.00	9
OTHER FINANCIAL INDICATORS									
BALANCE DUE PHYSICAL PLNT	8.1	.1	-44.9	110.2	-2.3	8.5	39.3	4.87	9
INTEREST ON PHYSICAL PLNT	4.8	.0	-43.8	80.0	.0	9.0	30.6	6.38	9
INVESTMENT PHYSICAL PLNT	-2.9	.4	-18.4	13.2	-12.6	5.4	10.7	-3.67	9
ENDOWMENT BOOK VALUE	-4.9	.0	-46.5	10.1	-5.3	2.2	15.4	-3.11	9
ENDOWMENT MARKET VALUE	-3.0	.0	-42.5	21.8	-2.6	.8	15.8	-5.31	9
ENDOWMENT YIELD	-.3	.0	-20.7	12.5	.0	4.5	8.7	-30.67	9
QUASI ENDOWMENT F B	.0	.0	.0	.0	.0	.0	.0	.00	9
TOTAL UNRESTRICTED F B	-94.3	-36.5	-1700.0	638.9	-57.5	240.3	620.9	-6.58	9
PRIOR YEAR FTE	5.1	4.2	-8.5	17.0	1.0	11.4	7.4	1.46	9

SOURCE: AUDITED FINANCIAL STATEMENTS CODED TO NACUBO STANDARDS

TABLE 74
PERCENTAGE CHANGES IN CURRENT FUND REVENUES & EXPENDITURES, 1974 TO 1975
CPEC, 8 AICCU, GROUP 6

	CENTRAL TENDENCY		RANGE		MID 50 PERCENT		VARIANCE		NUMBER
	AVERAGE	MEDIAN	MINIMUM	MAXIMUM	Q-1	Q-3	SD	CO. VAR.	OF CASES
REVENUES									
TUITION & FEES	34.1	16.7	¯6.0	141.7	6.4	36.7	44.1	1.29	11
STATE GOVERNMENT	.0	.0	.0	.0	.0	.0	.0	.00	11
ALL GOVERNMENT	¯3.5	.0	¯60.0	47.2	¯33.3	20.0	30.0	¯8.62	11
PRIVATE GIFTS, GRANTS	24.3	16.7	¯54.3	150.0	¯29.9	55.8	57.5	2.36	11
ENDOWMENT INCOME	9.1	.0	¯12.3	100.0	.0	.0	29.2	3.20	11
SALES & SERVICES	23.5	.0	¯17.6	240.0	.0	13.0	69.1	2.94	11
CONTRIBUTED SERVICES	.0	.0	.0	.0	.0	.0	.0	.00	11
OTHER REVENUE	639.3	20.0	¯30.8	4800.0	¯25.0	208.1	1424.5	2.23	11
EDUC & GENERAL SUBTOTAL	23.8	17.7	¯6.0	113.3	6.1	25.9	30.8	1.30	11
AUXILIARY ENTERPRISES	6.1	.0	¯14.3	30.5	.0	10.8	12.7	2.07	11
TOTAL REVENUES	23.8	17.7	¯5.8	113.3	5.8	26.2	30.8	1.29	11
EXPENDITURES									
INSTRUCTION	35.4	19.3	¯6.2	200.0	1.2	44.3	54.9	1.55	11
RESEARCH	12.3	.0	¯43.8	166.7	.0	.0	50.6	4.11	11
PUBLIC SERVICE	18.2	.0	.0	200.0	.0	.0	57.5	3.16	11
ACADEMIC SUPPORT	6.6	4.5	¯10.3	33.6	¯6.6	15.9	12.6	1.91	11
STUDENT SERVICES	23.9	15.8	¯4.8	93.9	5.9	33.3	26.9	1.13	11
INSTITUTIONAL SUPPORT	32.3	14.7	¯15.4	200.0	¯.2	42.9	55.8	1.73	11
PLANT OPS & MAINTENANCE	59.3	25.0	¯10.7	350.0	.0	67.4	97.5	1.64	11
SCHOLARSHIPS, FELLOWSHIPS	320.9	3.9	¯51.5	3500.0	.0	16.4	1005.6	3.13	11
P & I MANDATORY TRANSFERS	21.5	.0	.0	136.4	.0	38.5	39.4	1.84	11
LOAN FUND MANDATORY TRANS	¯1.8	.0	¯100.0	80.0	.0	.0	38.6	¯21.21	11
EDUC & GENERAL SUBTOTAL	31.1	16.4	¯5.6	146.2	.5	31.4	42.2	1.36	11
AUXILIARY ENTERPRISES	2.9	.0	¯30.0	25.3	.0	8.3	14.0	4.79	11
AUXILIARY P & I	.0	.0	.0	.0	.0	.0	.0	.00	11
AUXILIARIES SUBTOTAL	2.9	.0	¯30.0	25.3	.0	8.3	14.0	4.78	11
TOTAL EXP & MAND TRANS	30.9	16.4	¯5.2	146.2	.8	31.0	42.2	1.36	11
NET REVENUES	41.8	¯17.6	¯100.0	308.1	¯100.0	237.5	169.0	4.04	11
OTHER ADDITIONS	92.7	.0	¯100.0	1000.0	¯23.1	.0	294.8	3.18	11
OTHER DEDUCTIONS	2.5	.0	¯200.0	100.0	.0	32.0	74.5	30.23	11
NET OTHER TRANSFERS	50.7	.0	¯361.1	1200.0	¯200.0	100.0	391.9	7.73	11
NET AFTER ALL EXP,TRANS	¯8.6	¯5.1	¯500.0	365.1	¯114.7	96.0	205.4	¯23.91	11
OTHER FINANCIAL INDICATORS									
BALANCE DUE PHYSICAL PLNT	1140.2	4.3	¯89.6	12376.9	¯2.8	100.0	3553.8	3.12	11
INTEREST ON PHYSICAL PLNT	¯.8	.0	¯17.7	14.3	.0	.0	7.0	¯8.84	11
INVESTMENT PHYSICAL PLNT	98.1	6.4	¯15.0	863.6	.5	29.8	246.3	2.51	11
ENDOWMENT BOOK VALUE	1.0	.0	¯5.7	7.9	.0	2.4	3.1	3.21	11
ENDOWMENT MARKET VALUE	2.3	.0	¯6.2	11.9	.0	7.3	5.3	2.27	11
ENDOWMENT YIELD	8.0	.0	¯12.3	100.0	.0	.0	29.3	3.68	11
QUASI ENDOWMENT F B	¯.5	.0	¯7.4	1.2	.0	.0	2.2	¯4.49	11
TOTAL UNRESTRICTED F B	¯9.5	¯1.7	¯132.1	90.5	¯14.6	11.3	59.0	¯6.23	11
PRIOR YEAR FTE	13.7	10.5	¯51.0	116.7	¯8.0	30.5	39.6	2.89	11

SOURCE: AUDITED FINANCIAL STATEMENTS CODED TO NACUBO STANDARDS

TABLE 75
PERCENTAGE CHANGES IN CURRENT FUND REVENUES & EXPENDITURES, 1974 TO 1975
CPEC, GROUP 7

	CENTRAL TENDENCY		RANGE		MID 50 PERCENT		VARIANCE		NUMBER
	AVERAGE	MEDIAN	MINIMUM	MAXIMUM	Q-1	Q-3	SD	CO. VAR.	OF CASES
REVENUES									
TUITION & FEES	32.4	25.5	.0	66.7	17.9	59.4	24.0	.74	5
STATE GOVERNMENT	.0	.0	.0	.0	.0	.0	.0	.00	5
ALL GOVERNMENT	¯22.1	.0	¯100.0	.0	¯10.7	.0	39.1	¯1.77	5
PRIVATE GIFTS, GRANTS	59.2	.0	¯89.4	387.9	¯53.7	219.5	171.1	2.89	5
ENDOWMENT INCOME	.0	.0	.0	.0	.0	.0	.0	.00	5
SALES & SERVICES	.0	.0	.0	.0	.0	.0	.0	.00	5
CONTRIBUTED SERVICES	.0	.0	.0	.0	.0	.0	.0	.00	5
OTHER REVENUE	65.7	.0	¯100.0	500.0	¯71.4	250.0	220.7	3.36	5
EDUC & GENERAL SUBTOTAL	¯9.7	¯11.9	¯73.7	52.6	¯40.3	42.6	47.5	¯4.87	5
AUXILIARY ENTERPRISES	12.0	.0	.0	60.0	.0	30.0	24.0	2.00	5
TOTAL REVENUES	¯9.7	¯11.9	¯73.7	52.8	¯40.3	42.7	47.5	¯4.90	5
EXPENDITURES									
INSTRUCTION	¯16.2	¯10.5	¯81.3	54.5	¯42.9	26.8	45.2	¯2.79	5
RESEARCH	.0	.0	.0	.0	.0	.0	.0	.00	5
PUBLIC SERVICE	.0	.0	.0	.0	.0	.0	.0	.00	5
ACADEMIC SUPPORT	20.7	10.5	¯20.0	62.9	.0	56.4	31.1	1.50	5
STUDENT SERVICES	2.5	.0	¯16.7	20.0	.0	14.5	12.1	4.86	5
INSTITUTIONAL SUPPORT	16.2	.0	¯50.0	110.4	¯20.0	79.4	57.5	3.55	5
PLANT OPS & MAINTENANCE	¯2.0	¯33.3	¯50.0	110.8	¯45.5	59.4	62.9	¯31.31	5
SCHOLARSHIPS, FELLOWSHIPS	4.0	.0	¯100.0.	120.0	.0	60.0	69.7	17.44	5
P & I MANDATORY TRANSFERS	¯10.9	.0	¯54.5	.0	.0	.0	21.8	¯2.00	5
LOAN FUND MANDATORY TRANS	20.0	.0	.0	100.0	.0	50.0	40.0	2.00	5
EDUC & GENERAL SUBTOTAL	¯7.4	¯7.5	¯50.8	43.0	¯32.5	30.9	36.1	¯4.88	5
AUXILIARY ENTERPRISES	13.3	.0	.0	66.7	.0	33.3	26.7	2.00	5
AUXILIARY P & I	.0	.0	.0	.0	.0	.0	.0	.00	5
AUXILIARIES SUBTOTAL	13.3	.0	.0	66.7	.0	33.3	26.7	2.00	5
TOTAL EXP & MAND TRANS	¯7.3	¯7.5	¯50.8	43.7	¯32.5	31.3	36.3	¯4.99	5
NET REVENUES	18.4	¯54.2	¯200.0	229.4	¯80.0	217.2	169.5	9.19	5
.OTHER ADDITIONS	¯20.0	.0	¯100.0	.0	.0	.0	40.0	¯2.00	5
OTHER DEDUCTIONS	19.6	.0	.0	98.1	.0	49.1	39.2	2.00	5
NET OTHER TRANSFERS	¯.4	.0	¯100.0	98.1	.0	49.1	62.7	¯166.02	5
NET AFTER ALL EXP,TRANS	33.2	¯17.6	¯200.0	266.7	¯112.5	248.0	185.0	5.57	5
OTHER FINANCIAL INDICATORS									
BALANCE DUE PHYSICAL PLNT	.7	.0	¯2.6	5.9	.0	2.9	2.8	4.21	5
INTEREST ON PHYSICAL PLNT	10.0	.0	.0	50.0	.0	25.0	20.0	2.00	5
INVESTMENT PHYSICAL PLNT	52.9	18.1	.0	214.3	1.3	122.5	81.5	1.54	5
ENDOWMENT BOOK VALUE	.0	.0	.0	.0	.0	.0	.0	.00	5
ENDOWMENT MARKET VALUE	.0	.0	.0	.0	.0	.0	.0	.00	5
ENDOWMENT YIELD	.0	.0	.0	.0	.0	.0	.0	.00	5
QUASI ENDOWMENT F B	.0	.0	.0	.0	.0	.0	.0	.00	5
TOTAL UNRESTRICTED F B	14.1	7.1	¯75.0	128.6	¯7.8	73.2	65.7	4.64	5
PRIOR YEAR FTE	6.5	.0	¯22.0	45.2	.0	27.4	21.9	3.36	5

SOURCE: AUDITED FINANCIAL STATEMENTS CODED TO NACUBO STANDARDS

TABLE 76
PERCENTAGE CHANGES IN CURRENT FUND REVENUES & EXPENDITURES, 1974 TO 1975
CPEC, GROUPS 8 AND 9

	CENTRAL TENDENCY		RANGE		MID 50 PERCENT		VARIANCE		NUMBER
	AVERAGE	MEDIAN	MINIMUM	MAXIMUM	Q-1	Q-3	SD	CO. VAR.	OF CASES
REVENUES									
TUITION & FEES	28.5	32.6	.0	75.0	.0	40.4	25.8	.90	11
STATE GOVERNMENT	.0	.0	.0	.0	.0	.0	.0	.00	11
ALL GOVERNMENT	¯.4	.0	¯10.2	5.0	.0	.0	3.4	¯9.20	11
PRIVATE GIFTS, GRANTS	47.8	32.9	¯.5	167.5	.0	72.3	57.6	1.21	11
ENDOWMENT INCOME	1.5	.0	¯.2	16.6	.0	.0	4.8	3.21	11
SALES & SERVICES	¯3.9	.0	¯100.0	57.6	.0	.0	34.6	¯8.97	11
CONTRIBUTED SERVICES	.0	.0	.0	.0	.0	.0	.0	.00	11
OTHER REVENUE	38.0	2.0	¯10.0	200.0	.0	55.0	60.2	1.58	11
EDUC & GENERAL SUBTOTAL	36.9	31.4	.0	102.5	7.6	46.9	32.3	.88	11
AUXILIARY ENTERPRISES	14.4	10.3	¯5.0	52.2	.0	29.3	18.2	1.27	11
TOTAL REVENUES	36.8	28.7	.0	100.0	8.9	46.9	31.9	.87	11
EXPENDITURES									
INSTRUCTION	33.3	15.5	6.1	100.0	8.3	60.3	34.7	1.04	11
RESEARCH	.0	.0	.0	.0	.0	.0	.0	.00	11
PUBLIC SERVICE	¯1.1	.0	¯11.8	.0	.0	.0	3.4	¯3.16	11
ACADEMIC SUPPORT	22.1	14.3	¯20.0	100.0	.0	40.0	30.9	1.40	11
STUDENT SERVICES	26.1	13.8	¯10.4	125.0	.0	16.7	41.9	1.61	11
INSTITUTIONAL SUPPORT	36.7	10.0	.0	125.0	8.2	85.7	42.4	1.15	11
PLANT OPS & MAINTENANCE	79.7	30.8	¯7.7	250.0	.0	200.0	94.8	1.19	11
SCHOLARSHIPS, FELLOWSHIPS	6.1	.0	.0	51.0	.0	4.0	14.5	2.39	11
P & I MANDATORY TRANSFERS	149.2	.0	.0	1550.0	.0	33.3	443.2	2.97	11
LOAN FUND MANDATORY TRANS	¯1.8	.0	¯20.0	.0	.0	.0	5.7	¯3.16	11
EDUC & GENERAL SUBTOTAL	42.8	41.6	8.5	102.5	18.4	52.6	30.0	.70	11
AUXILIARY ENTERPRISES	15.8	10.2	.0	64.7	.0	21.4	18.9	1.20	11
AUXILIARY P & I	¯.5	.0	¯5.9	.0	.0	.0	1.7	¯3.16	11
AUXILIARIES SUBTOTAL	15.7	10.2	.0	64.7	.0	21.4	19.0	1.21	11
TOTAL EXP & MAND TRANS	42.7	37.2	7.9	100.0	18.4	52.6	30.0	.70	11
NET REVENUES	16.9	11.8	¯256.0	320.6	¯86.7	100.0	142.5	8.44	11
OTHER ADDITIONS	1019.7	.0	.0	11216.7	.0	.0	3224.6	3.16	11
OTHER DEDUCTIONS	¯157.5	.0	¯1193.6	64.3	¯20.7	.0	367.7	¯2.33	11
NET OTHER TRANSFERS	¯21.8	.0	¯575.0	273.2	.0	18.5	191.9	¯8.80	11
NET AFTER ALL EXP.TRANS	107.2	59.2	¯100.0	425.0	¯84.6	320.6	177.8	1.66	11
OTHER FINANCIAL INDICATORS									
BALANCE DUE PHYSICAL PLNT	111.1	.0	¯92.4	767.2	¯11.3	11.1	269.2	2.42	11
INTEREST ON PHYSICAL PLNT	1.6	.0	¯10.5	33.3	.0	.0	10.5	6.39	11
INVESTMENT PHYSICAL PLNT	37.0	5.3	.0	240.0	.0	29.8	70.1	1.89	11
ENDOWMENT BOOK VALUE	¯1.1	.0	¯11.8	.0	.0	.0	3.4	¯3.16	11
ENDOWMENT MARKET VALUE	.8	.0	.0	9.1	.0	.0	2.6	3.16	11
ENDOWMENT YIELD	¯.3	.0	¯2.8	.0	.0	.0	.8	¯3.16	11
QUASI ENDOWMENT F B	.0	.0	.0	.0	.0	.0	.0	.00	11
TOTAL UNRESTRICTED F B	37.7	25.0	¯58.3	133.3	.0	81.8	52.6	1.40	11
PRIOR YEAR FTE	3.8	1.5	¯16.7	32.6	¯14.4	19.3	15.9	4.15	11

SOURCE: AUDITED FINANCIAL STATEMENTS CODED TO NACUBO STANDARDS

TABLE 77
PERCENTAGE CHANGES IN CURRENT FUND REVENUES & EXPENDITURES, 1974 TO 1975
LOW NET REVENUE RATIO INSTITUTIONS

	CENTRAL TENDENCY		RANGE		MID 50 PERCENT		VARIANCE		NUMBER
	AVERAGE	MEDIAN	MINIMUM	MAXIMUM	Q-1	Q-3	SD	CO. VAR.	OF CASES
REVENUES									
TUITION & FEES	14.9	8.2	¯12.3	103.1	4.7	17.9	23.9	1.60	10
STATE GOVERNMENT	.0	.0	.0	.0	.0	.0	.0	.00	10
FEDERAL GOVERNMENT	17.4	2.5	¯33.3	160.3	¯8.5	41.6	45.1	2.59	10
PRIVATE GIFTS, GRANTS	8.7	4.5	¯89.4	161.8	¯22.8	34.2	49.4	5.68	10
ENDOWMENT INCOME	2.5	.0	¯28.3	31.4	.0	11.5	13.2	5.37	10
SALES & SERVICES	45.6	.0	¯21.1	322.2	.0	32.4	96.0	2.11	10
CONTRIBUTED SERVICES	.4	.0	.0	7.5	.0	.0	1.7	3.87	10
OTHER REVENUE	7.4	.0	¯175.0	150.0	¯25.0	47.7	72.1	9.72	10
EDUC & GENERAL SUBTOTAL	2.8	5.7	¯73.7	27.3	.2	16.2	21.0	7.46	10
AUXILIARY ENTERPRISES	9.9	5.6	¯18.8	85.1	.0	14.8	20.8	2.11	10
TOTAL REVENUES	3.1	6.2	¯73.7	26.6	.3	15.8	20.8	6.64	10
EXPENDITURES									
INSTRUCTION	7.3	9.8	¯81.3	44.3	3.9	22.2	26.0	3.58	10
RESEARCH	36.4	.0	¯28.1	600.0	.0	1.9	138.2	3.80	10
PUBLIC SERVICE	15.1	.0	¯21.6	140.0	.0	.0	40.2	2.66	10
ACADEMIC SUPPORT	24.3	14.6	¯19.7	151.4	8.4	35.7	34.8	1.43	10
STUDENT SERVICES	30.5	14.6	¯37.3	330.4	8.4	27.5	74.8	2.45	10
INSTITUTIONAL SUPPORT	3.3	4.0	¯50.0	43.9	¯9.0	15.6	23.7	7.06	10
PLANT OPS & MAINTENANCE	32.9	9.7	¯50.0	350.0	¯4.8	36.3	88.7	2.70	10
SCHOLARSHIPS, FELLOWSHIPS	206.6	11.8	¯51.5	3500.0	¯11.4	36.4	799.7	3.87	10
P & I MANDATORY TRANSFERS	97.8	.0	¯65.7	1550.0	.0	28.5	355.0	3.63	10
LOAN FUND MANDATORY TRANS	11.2	.0	¯93.5	400.0	¯16.7	.0	99.0	8.82	10
EDUC & GENERAL SUBTOTAL	11.4	10.4	¯58.8	75.8	2.9	27.8	27.0	2.36	10
AUXILIARY ENTERPRISES	6.4	9.1	¯19.6	37.4	.0	13.0	13.4	2.07	10
AUXILIARY P & I	3.3	.0	¯10.6	35.3	¯3.6	12.1	13.1	3.99	10
AUXILIARIES SUBTOTAL	7.7	8.1	¯16.9	27.6	.0	14.6	11.4	1.48	10
TOTAL EXP & MAND TRANS	10.6	9.9	¯58.8	75.8	3.0	26.2	26.5	2.50	10
NET REVENUES	¯306.8	¯194.0	¯1700.0	69.8	¯287.5	¯10.8	473.8	¯1.54	10
OTHER ADDITIONS	691.1	.0	¯100.0	11216.7	.0	109.8	2563.4	3.71	10
OTHER DEDUCTIONS	¯126.1	.0	¯1193.6	100.0	¯215.4	48.2	302.1	¯2.40	10
NET OTHER TRANSFERS	¯11.0	.0	¯687.5	1200.0	¯100.0	103.9	376.6	¯34.28	10
NET AFTER ALL EXP, TRANS	¯379.2	¯132.7	¯3058.3	425.0	¯280.7	54.4	823.2	¯2.17	10
OTHER FINANCIAL INDICATORS									
BALANCE DUE PHYSICAL PLNT	35.2	¯3.0	¯45.9	767.2	¯15.5	.4	178.5	5.07	10
INTEREST ON PHYSICAL PLNT	1.3	.0	¯43.8	39.1	¯1.4	4.3	17.8	13.35	10
INVESTMENT PHYSICAL PLNT	52.4	.7	¯27.2	863.6	.4	6.4	198.3	3.79	10
ENDOWMENT BOOK VALUE	1.2	.9	¯46.5	24.0	.0	9.6	13.9	11.73	10
ENDOWMENT MARKET VALUE	4.3	.8	¯42.5	20.1	.0	13.0	14.5	3.37	10
ENDOWMENT YIELD	5.5	.0	¯36.4	53.8	.0	12.5	19.9	3.59	10
QUASI ENDOWMENT F B	¯1.0	.0	¯48.0	88.6	.0	.0	26.9	¯27.58	10
TOTAL UNRESTRICTED F B	¯123.0	¯29.1	¯1700.0	53.1	¯75.0	¯.2	385.0	¯3.13	10
PRIOR YEAR FTE	3.6	4.2	¯14.4	30.5	¯3.5	9.9	10.4	2.86	10

SOURCE: AUDITED FINANCIAL STATEMENTS CODED TO NACUBO STANDARDS

TABLE 70
PERCENTAGE CHANGES IN CURRENT FUND REVENUES & EXPENDITURES, 1974 TO 1975
HIGH NET REVENUE RATIO INSTITUTIONS

	CENTRAL TENDENCY		RANGE		MID 50 PERCENT		VARIANCE		NUMBER
	AVERAGE	MEDIAN	MINIMUM	MAXIMUM	Q-1	Q-3	SD	CO. VAR.	OF CASES
REVENUES									
TUITION & FEES	30.7	25.5	-1.9	75.0	10.0	50.2	23.3	.76	17
STATE GOVERNMENT	.0	.0	.0	.0	.0	.0	.0	.00	17
FEDERAL GOVERNMENT	-.9	.0	-100.0	47.2	.0	7.1	20.0	-32.27	17
PRIVATE GIFTS, GRANTS	63.0	34.1	-54.3	307.9	.0	122.7	104.2	1.65	17
ENDOWMENT INCOME	3.3	.0	-12.3	29.9	.0	2.6	10.3	3.00	17
SALES & SERVICES	19.0	.0	.0	240.0	.0	7.1	56.9	2.99	17
CONTRIBUTED SERVICES	.0	.0	.0	.0	.0	.0	.0	.00	17
OTHER REVENUE	332.7	22.7	-100.0	4000.0	.0	91.9	1124.4	3.38	17
EDUC & GENERAL SUBTOTAL	27.7	25.9	-40.3	102.5	9.3	46.3	35.1	1.27	17
AUXILIARY ENTERPRISES	13.0	7.4	-5.0	60.0	.0	24.3	10.5	1.34	17
TOTAL REVENUES	27.0	26.2	-40.3	100.0	9.2	46.1	34.7	1.25	17
EXPENDITURES									
INSTRUCTION	10.3	13.6	-42.9	96.2	6.1	25.1	30.5	1.67	17
RESEARCH	7.3	.0	-40.9	166.7	.0	.0	41.6	5.69	17
PUBLIC SERVICE	12.3	.0	.0	200.0	.0	.0	47.0	3.81	17
ACADEMIC SUPPORT	15.7	8.7	-20.0	100.0	.0	24.6	20.9	1.85	17
STUDENT SERVICES	21.2	10.6	-16.7	125.0	.0	23.5	36.1	1.71	17
INSTITUTIONAL SUPPORT	32.0	10.0	-20.0	125.0	4.9	67.1	43.8	1.37	17
PLANT OPS & MAINTENANCE	49.2	11.3	-45.5	250.0	.0	83.2	87.2	1.77	17
SCHOLARSHIPS, FELLOWSHIPS	9.1	.0	-100.0	120.0	.0	14.3	40.1	4.41	17
P & I MANDATORY TRANSFERS	.1	.0	-54.5	33.3	.0	1.5	16.1	164.50	17
LOAN FUND MANDATORY TRANS	10.1	.0	-19.0	100.0	.0	.0	29.8	2.94	17
EDUC & GENERAL SUBTOTAL	25.6	14.7	-32.5	102.5	7.3	46.2	33.0	1.29	17
AUXILIARY ENTERPRISES	16.4	9.2	.0	66.7	.0	23.3	20.4	1.24	17
AUXILIARY P & I	1.1	.0	-12.0	23.3	.0	.0	6.5	5.77	17
AUXILIARIES SUBTOTAL	16.3	8.3	.0	66.7	.0	23.3	20.4	1.25	17
TOTAL EXP & MAND TRANS	26.2	15.4	-32.5	100.0	11.5	46.5	32.0	1.26	17
NET REVENUES	83.2	38.5	-88.0	388.1	-6.9	165.9	132.3	1.59	17
OTHER ADDITIONS	-6.1	.0	-100.0	57.2	.0	.0	30.1	-4.94	17
OTHER DEDUCTIONS	-10.5	.0	-169.2	90.1	-7.6	.0	40.6	-4.63	17
NET OTHER TRANSFERS	-17.6	.0	-292.7	90.1	-7.1	1.2	83.0	-4.72	17
NET AFTER ALL EXP.TRANS	83.0	38.6	-202.4	365.1	-17.6	225.6	152.1	1.83	17
OTHER FINANCIAL INDICATORS									
BALANCE DUE PHYSICAL PLNT	7.2	.0	-89.6	125.9	-2.0	7.6	41.0	5.72	17
INTEREST ON PHYSICAL PLNT	7.4	.0	-17.7	74.0	.0	3.3	22.0	3.07	17
INVESTMENT PHYSICAL PLNT	22.0	9.0	-2.0	214.3	3.2	20.2	49.0	2.22	17
ENDOWMENT BOOK VALUE	2.2	.0	.0	10.5	.0	3.6	4.5	2.06	17
ENDOWMENT MARKET VALUE	3.9	.0	.0	23.2	.0	5.5	7.1	1.82	17
ENDOWMENT YIELD	31.7	.0	-12.3	503.0	.0	.0	118.6	3.74	17
QUASI ENDOWMENT F B	6.2	.0	-1.0	102.7	.0	.0	24.1	3.88	17
TOTAL UNRESTRICTED F B	63.3	11.3	-50.3	630.9	.2	77.4	152.1	2.40	17
PRIOR YEAR FTE	4.1	.9	-22.0	45.2	-5.4	10.2	16.3	3.99	17

SOURCE: AUDITED FINANCIAL STATEMENTS CODED TO NACUBO STANDARDS

III. THE DISTRIBUTION OF CURRENT FUNDS FLOW

B. Institutional Rankings

1. Total Dollar Rankings.
2. Risk Ratios.
3. Contribution Ratios.
4. Position and Progress Charts.

TABLE 79

INSTITUTIONS RANKED BY TOTAL REVENUES, 1975
CPEC, AICCU INDEPENDENT COLLEGES & UNIVERSITIES

RANK	GRP	I D	$000	PERCENT TOTAL	CUM. PERCENT	RANK	GRP	I D	$000	PERCENT TOTAL	CUM. PERCENT
1	1	305	287,453	32.867	32.867	35	6	127	2,845	.325	96.542
2	1	328	154,017	17.610	50.477	36	5	183	2,661	.304	96.847
3	2	218	78,821	9.012	59.490	37	5	125	2,385	.273	97.119
4	1	131	48,570	5.553	65.043	38	6	948	2,054	.235	97.354
5	2	329	33,207	3.797	68.840	39	5	213	1,933	.221	97.575
6	2	264	28,265	3.232	72.072	40	5	253	1,817	.208	97.783
7	2	326	18,051	2.064	74.136	41	5	196	1,760	.201	97.984
8	2	325	16,572	1.895	76.031	42	5	293	1,756	.201	98.185
9	2	649	14,949	1.709	77.740	43	6	230	1,734	.198	98.383
10	4	258	13,631	1.559	79.298	44	6	994	1,460	.167	98.550
11	4	164	12,737	1.456	80.755	45	8	121	1,424	.163	98.713
12	3	173	10 406	1.190	81.945	46	5	252	1,344	.154	98.867
13	3	322	9,863	1.128	83.072	47	8	256	1,122	.128	98.995
14	2	158	9,747	1.114	84.187	48	6	255	1,082	.124	99.119
15	3	249	9,745	1.114	85.301	49	6	278	992	.113	99.232
16	6	205	8,297	.949	86.250	50	5	291	880	.101	99.333
17	2	395	7,770	.888	87.138	51	4	220	836	.096	99.428
18	4	122	6,611	.756	87.894	52	6	309	769	.088	99.516
19	4	216	6,244	.714	88.608	53	8	003	598	.068	99.585
20	4	133	5,721	.654	89.262	54	7	484	538	.062	99.646
21	3	170	5,625	.643	89.905	55	6	160	508	.058	99.704
22	3	342	5,492	.628	90.533	56	6	177	492	.056	99.761
23	3	238	5,404	.618	91.151	57	8	818	418	.048	99.808
24	4	117	5,090	.582	91.733	58	7	831	407	.047	99.855
25	4	262	4,901	.560	92.293	59	8	004	389	.044	99.899
26	4	302	4,286	.490	92.783	60	8	490	276	.032	99.931
27	1	169	4,256	.487	93.270	61	7	731	222	.025	99.956
28	4	341	4,226	.483	93.753	62	8	007	166	.019	99.975
29	3	171	4,111	.470	94.223	63	7	002	91	.010	99.986
30	3	172	3,970	.454	94.677	64	9	008	47	.005	99.991
31	4	243	3,609	.413	95.090	65	6	001	32	.004	99.995
32	3	174	3,531	.404	95.494	66	8	006	28	.003	99.998
33	5	236	3,317	.379	95.873	67	7	005	15	.002	100.000
34	9	009	3,011	.344	96.217	68	8	996	3	.000	100.000

SOURCE: AUDITED FINANCIAL STATEMENTS CODED TO NACUBO STANDARDS
CURRENT FUND ITEM # 13

TABLE 80

INSTITUTIONS RANKED BY TOTAL EXPENDITURES, 1975
CPEC, AICCU INDEPENDENT COLLEGES & UNIVERSITIES

RANK	GRP	I D	$000	PERCENT TOTAL	CUM. PERCENT	RANK	GRP	I D	$000	PERCENT TOTAL	CUM. PERCENT
1	1	305	265,746	31.287	31.287	35	5	183	2,753	.324	96.500
2	1	328	151,579	17.835	49.122	36	6	127	2,728	.321	96.821
3	2	218	79,200	9.317	58.439	37	5	125	2,269	.267	97.038
4	1	131	48,394	5.673	64.132	38	5	213	2,044	.240	97.328
5	2	329	29,864	3.513	67.646	39	6	948	1,975	.232	97.561
6	2	264	27,848	3.276	70.922	40	5	253	1,775	.209	97.769
7	2	326	17,735	2.086	73.008	41	5	293	1,740	.205	97.974
8	2	325	17,230	2.027	75.035	42	5	196	1,732	.204	98.178
9	2	649	14,687	1.728	76.763	43	5	252	1,488	.175	98.353
10	4	258	13,422	1.579	78.342	44	8	121	1,383	.163	98.516
11	4	164	13,072	1.538	79.880	45	6	994	1,373	.162	98.677
12	2	158	10 885	1.281	81.161	46	6	230	1,324	.156	98.833
13	3	173	10 678	1.256	82.417	47	8	256.	1,158	.135	98.968
14	3	322	10 664	1.255	83.671	48	6	255	1,086	.128	99.096
15	3	249	9,716	1.143	84.814	49	6	278	1,007	.118	99.214
16	2	395	7,739	.910	85.725	50	5	291	876	.103	99.317
17	6	205	7,283	.857	86.582	51	6	309	875	.103	99.420
18	4	216	7,230	.851	87.432	52	4	220	827	.097	99.518
19	4	122	6,274	.738	88.170	53	8	003	591	.070	99.587
20	3	238	5,979	.703	88.874	54	6	177	573	.067	99.655
21	4	133	5,616	.661	89.534	55	6	160	486	.057	99.712
22	3	170	5,485	.645	90.180	56	7	484	477	.056	99.768
23	1	169	5,478	.644	90.824	57	8	818	476	.056	99.824
24	3	342	5,235	.616	91.440	58	7	831	385	.045	99.869
25	4	117	5,016	.590	92.030	59	8	004	379	.045	99.914
26	4	262	4,990	.587	92.617	60	7	731	211	.025	99.939
27	4	302	4,424	.520	93.138	61	8	490	190	.022	99.961
28	4	341	4,216	.496	93.634	62	8	007	136	.016	99.977
29	3	171	4,031	.474	94.108	63	7	002	85	.010	99.987
30	3	174	3,934	.463	94.571	64	6	001	32	.004	99.991
31	3	172	3,860	.454	95.025	65	9	008	29	.003	99.994
32	5	236	3,532	.416	95.440	66	8	006	26	.003	99.997
33	4	243	3,489	.410	95.851	67	7	005	21	.002	100.000
34	9	009	2,764	.325	96.176	68	8	996	3	.000	100.000

SOURCE: AUDITED FINANCIAL STATEMENTS CODED TO NACUBO STANDARDS
CURRENT FUND ITEM # 28

TABLE 81
INSTITUTIONS RANKED BY TOTAL EDUCATIONAL & GENERAL REVENUES, 1975
CPEC. AICCU INDEPENDENT COLLEGES & UNIVERSITIES

RANK	GRP	I D	$000	PERCENT TOTAL	CUM. PERCENT	RANK	GRP	I D	$000	PERCENT TOTAL	CUM. PERCENT
1	1	305	164.834	26.301	26.301	35	5	236	2,297	.367	95.950
2	1	328	139,683	22.298	49.509	36	5	183	1,985	.317	96.266
3	1	131	46,723	7.407	56.076	37	6	948	1,920	.306	96.573
4	2	329	27,726	4.424	60.499	38	5	213	1,846	.295	96.867
5	2	264	25,759	4.110	64.610	39	5	125	1,745	.278	97.146
6	2	218	23.361	3.727	68.337	40	6	230	1,734	.277	97.422
7	2	326	14,407	2.299	70.636	41	5	196	1,445	.231	97.653
8	2	325	13,547	2.162	72.797	42	5	253	1,445	.231	97.884
9	2	649	13,028	2.079	74.876	43	6	994	1,349	.215	98.099
10	4	164	11,972	1.910	76.786	44	5	293	1,262	.201	98.300
11	2	158	8,799	1.404	78.190	45	6	255	1,044	.167	98.467
12	3	173	8,390	1.339	79.529	46	6	278	980	.156	98.623
13	3	322	7,995	1.276	80.805	47	8	121	969	.155	98.778
14	6	205	7,745	1.236	82.040	48	8	256	951	.152	98.930
15	3	249	7,285	1.162	83.203	49	5	252	793	.127	99.056
16	2	395	6,285	1.003	84.206	50	6	309	759	.121	99.177
17	4	216	5.959	.951	85.157	51	5	291	628	.100	99.277
18	4	258	5,879	.938	86.095	52	4	220	584	.093	99.371
19	4	122	5,123	.817	86.912	53	7	484	522	.083	99.454
20	3	342	4,684	.747	87.659	54	6	160	508	.081	99.535
21	4	133	4,516	.721	88.380	55	6	177	492	.077	99.613
22	3	170	4,504	.719	89.099	56	8	003	477	.076	99.689
23	1	169	4,169	.665	89.764	57	7	831	407	.065	99.754
24	3	238	4,160	.664	90.420	58	8	004	389	.062	99.817
25	4	117	4,080	.651	91.079	59	8	818	325	.052	99.868
26	4	262	3.678	.587	91.665	60	8	490	241	.038	99.907
27	3	171	3.553	.567	92.232	61	7	731	222	.035	99.942
28	4	302	3.425	.546	92.779	62	8	007	147	.023	99.966
29	4	341	3.173	.506	93.285	63	7	002	91	.015	99.980
30	3	172	3,146	.502	93.787	64	9	008	47	.007	99.988
31	9	009	2,967	.473	94.260	65	6	001	32	.005	99.993
32	4	243	2,943	.470	94.730	66	8	006	27	.004	99.997
33	3	174	2,762	.441	95.171	67	7	005	15	.002	100.000
34	6	127	2,585	.412	95.583	68	8	996	3	.000	100.000

SOURCE: AUDITED FINANCIAL STATEMENTS CODED TO NACUBO STANDARDS
CURRENT FUND ITEM # 11

TABLE 82
INSTITUTIONS RANKED BY TOTAL EDUCATIONAL & GENERAL EXPENDITURES, 1975
CPEC. AICCU INDEPENDENT COLLEGES & UNIVERSITIES

RANK	GRP	I D	$000	PERCENT TOTAL	CUM. PERCENT	RANK	GRP	I D	$000	PERCENT. TOTAL	CUM. PERCENT
1	1	305	154,493	25.206	25.206	35	6	127	2,484	.405	95.793
2	1	328	137,343	22.409	47.613	36	5	183	2,051	.335	96.127
3	1	131	44,398	7.568	55.181	37	5	213	1,919	.313	96.440
4	2	264	25,840	4.216	59.397	38	5	125	1,826	.298	96.738
5	2	329	24,381	3.978	63.375	39	6	948	1,825	.298	97.036
6	2	218	22,884	3.734	67.109	40	5	253	1,434	.234	97.270
7	2	325	14,110	2.302	69.411	41	5	196	1,370	.224	97.494
8	2	326	13,662	2.229	71.640	42	5	293	1,341	.219	97.712
9	4	164	12,348	2.015	73.654	43	6	230	1,324	.216	97.928
10	2	649	12,098	1.974	75.628	44	6	994	1,269	.207	98.135
11	2	158	9,605	1.567	77.195	45	5	252	1,123	.183	98.319
12	3	173	8,843	1.443	78.638	46	8	121	1,117	.182	98.501
13	3	322	8,720	1.423	80.060	47	6	255	1,056	.172	98.673
14	3	249	7,294	1.190	81.250	48	8	256	995	.162	98.835
15	4	216	6,916	1.128	82.379	49	6	278	993	.162	98.997
16	6	205	6.787	1.107	83.486	50	6	309	865	.141	99.139
17	2	395	6,244	1.019	84.505	51	5	291	735	.120	99.258
18	4	258	5,723	.934	85.438	52	4	220	679	.111	99.369
19	1	169	5,383	.878	86.317	53	6	177	573	.093	99.463
20	4	122	5,045	.823	87.140	54	6	160	486	.079	99.542
21	3	238	4,505	.735	87.875	55	8	003	479	.078	99.620
22	4	133	4,494	.733	88.608	56	7	484	462	.075	99.696
23	3	170	4,397	.717	89.325	57	8	818	422	.069	99.764
24	3	342	4,384	.715	90.041	58	7	831	385	.063	99.827
25	4	262	4,072	.664	90.705	59	8	004	379	.062	99.889
26	4	117	3,937	.642	91.347	60	7	731	211	.034	99.923
27	4	302	3.714	.606	91.953	61	8	490	162	.026	99.950
28	3	171	3,491	.570	92.523	62	8	007	112	.018	99.968
29	4	341	3,260	.532	93.055	63	7	002	85	.014	99.982
30	3	174	3,112	.508	93.562	64	6	001	32	.005	99.987
31	3	172	2,998	.489	94.052	65	9	008	29	.005	99.992
32	4	243	2,907	.474	94.526	66	8	006	25	.004	99.996
33	9	009	2,747	.448	94.974	67	7	005	21	.003	100.000
34	5	236	2.534	.413	95.387	68	8	996	3	.000	100.000

SOURCE: AUDITED FINANCIAL STATEMENTS CODED TO NACUBO STANDARDS
CURRENT FUND ITEM # 24

TABLE 83
INSTITUTIONS RANKED BY TOTAL FEDERAL GOVERNMENT REVENUES, 1975
CPEC, AICCU INDEPENDENT COLLEGES & UNIVERSITIES

RANK	GRP	I D	$000	PERCENT TOTAL	CUM. PERCENT	RANK	GRP	I D	$000	PERCENT TOTAL	CUM. PERCENT
1	1	305	71,694	45.247	45.247	35	4	341	67	.042	99.613
2	1	328	43,955	27.741	72.988	36	5	293	61	.038	99.652
3	1	131	27,360	17.267	90.256	37	5	213	59	.037	99.689
4	2	329	4,576	2.981	93.156	38	5	103	56	.035	99.724
5	2	325	1,011	.638	93.794	39	6	278	54	.034	99.758
6	4	164	901	.569	94.363	40	4	117	47	.030	99.788
7	2	326	885	.557	94.921	41	6	248	47	.030	99.818
8	3	322	826	.521	95.443	42	4	220	43	.027	99.845
9	6	205	571	.360	95.803	43	5	291	40	.025	99.870
10	1	169	554	.350	96.153	44	5	252	38	.024	99.894
11	2	218	517	.326	96.479	45	6	255	36	.023	99.917
12	3	173	482	.304	96.783	46	5	125	34	.021	99.938
13	4	243	434	.274	97.057	47	7	484	25	.016	99.954
14	4	216	389	.246	97.303	48	8	818	21	.013	99.967
15	4	133	380	.240	97.542	49	8	490	15	.009	99.977
16	2	395	330	.208	97.751	50	4	302	14	.009	99.985
17	2	158	290	.183	97.934	51	6	177	10	.006	99.992
18	6	230	266	.168	98.102	52	5	196	7	.004	99.996
19	3	249	257	.162	98.264	53	6	160	4	.003	99.999
20	3	238	239	.151	98.415	54	6	309	2	.001	100.000
21	4	258	221	.139	98.554	55	5	236	0	.000	100.000
22	5	253	217	.137	98.691	56	7	731	0	.000	100.000
23	2	264	184	.116	98.807	57	6	994	0	.000	100.000
24	9	009	162	.102	98.909	58	6	001	0	.000	100.000
25	4	122	127	.080	98.990	59	7	002	0	.000	100.000
26	3	170	123	.078	99.067	60	8	003	0	.000	100.000
27	8	256	123	.078	99.145	61	8	004	0	.000	100.000
28	3	342	118	.074	99.219	62	7	005	0	.000	100.000
29	4	262	114	.072	99.291	63	8	006	0	.000	100.000
30	3	171	108	.068	99.359	64	8	007	0	[illegible]	100.000
31	8	121	90	.057	99.416	65	9	008	0	.000	100.000
32	3	174	88	.056	99.472	66	7	831	0	.000	100.000
33	3	172	84	.053	99.525	67	2	649	0	.000	100.000
34	6	127	73	.046	99.571	68	8	996	0	.000	100.000

SOURCE: AUDITED FINANCIAL STATEMENTS CODED TO NACUBO STANDARDS
CURRENT FUND ITEM # 5

TABLE 84
INSTITUTIONS RANKED BY STATE SCHOLARSHIPS & OPPORTUNITY GRANTS, 1974-1975
CPEC, AICCU INDEPENDENT COLLEGES & UNIVERSITIES

RANK	GRP	I D	$000	PERCENT TOTAL	CUM. PERCENT	RANK	GRP	I D	$000	PERCENT TOTAL	CUM. PERCENT
1	1	328	6,935	22.004	22.004	35	5	293	87	.276	99.039
2	1	305	2,344	7.437	29.441	36	5	196	63	.200	99.239
3	2	649	2,245	7.123	36.564	37	8	121	55	.175	99.413
4	2	329	2,084	6.612	43.177	38	3	170	36	.114	99.527
5	2	326	1,745	5.537	48.713	39	5	291	28	.089	99.616
6	3	249	1,330	4.220	52.933	40	6	948	28	.089	99.705
7	2	325	1,312	4.163	57.096	41	5	236	26	.082	99.787
8	3	322	1,200	3.807	60.904	42	6	278	24	.076	99.864
9	3	342	1,129	3.582	64.486	43	6	255	17	.054	99.918
10	3	173	897	2.846	67.332	44	5	252	14	.044	99.962
11	2	264	816	2.589	69.921	45	6	205	6	.019	99.981
12	4	258	801	2.541	72.462	46	6	230	5	.016	99.997
13	2	218	800	2.538	75.001	47	6	994	1	.003	100.000
14	4	133	668	2.119	77.120	48	6	160	0	.000	100.000
15	4	122	564	1.798	78.918	49	1	169	0	.000	100.000
16	4	302	538	1.707	80.617	50	6	177	0	.000	100.000
17	2	395	534	1.694	82.311	51	4	220	0	.000	100.000
18	4	262	497	1.577	83.888	52	8	256	0	.000	100.000
19	3	172	491	1.558	85.446	53	7	484	0	.000	100.000
20	4	164	476	1.510	86.956	54	8	490	0	.000	100.000
21	4	341	459	1.456	88.413	55	7	731	0	.000	100.000
22	1	131	372	1.244	89.656	56	6	001	0	.000	100.000
23	4	117	353	1.120	90.776	57	7	002	0	.000	100.000
24	3	238	352	1.117	91.893	58	8	003	0	.000	100.000
25	3	174	345	1.095	92.988	59	8	004	0	.000	100.000
26	3	171	326	1.034	94.022	60	7	005	0	.000	100.000
27	2	158	317	1.006	95.028	61	8	006	0	.000	100.000
28	4	243	280	.888	95.916	62	8	007	0	.000	100.000
29	4	216	278	.882	96.799	63	9	008	0	.000	100.000
30	5	213	215	.682	97.481	64	9	009	0	.000	100.000
31	5	253	109	.346	97.827	65	8	818	0	.000	100.000
32	6	127	108	.343	98.169	66	6	309	0	.000	100.000
33	5	183	97	.308	98.477	67	7	831	0	.000	100.000
34	5	125	90	.286	98.763	68	8	996	0	.000	100.000

SOURCE: CALIFORNIA STATE SCHOLARSHIP COMMISSION REPORT, 1974-1975

TABLE 85
INSTITUTIONS RANKED BY TOTAL PRIVATE GIFTS & GRANTS APPLIED, 1975
CPEC, AICCU INDEPENDENT COLLEGES & UNIVERSITIES

RANK	GRP	I D	$000	PERCENT TOTAL	CUM. PERCENT	RANK	GRP	I D	$000	PERCENT TOTAL	CUM. PERCENT
1	1	305	17,892	24.084	24.084	35	3	249	319	.429	94.359
2	1	328	11,485	15.459	39.543	36	8	003	287	.386	94.745
3	1	131	6,232	8.389	47.932	37	6	270	263	.354	95.099
4	2	218	4,995	6.724	54.655	38	6	230	250	.337	95.436
5	2	264	4,278	5.758	60.414	39	5	253	241	.324	95.760
6	2	329	2,397	3.227	63.640	40	6	255	240	.323	96.083
7	2	649	2,112	2.843	66.483	41	5	183	224	.302	96.384
8	3	173	1,902	2.560	69.043	42	5	236	222	.299	96.683
9	3	171	1,883	2.535	71.578	43	5	293	219	.295	96.978
10	4	258	1,131	1.522	73.100	44	6	205	197	.265	97.243
11	4	122	1,014	1.365	74.465	45	8	121	196	.264	97.507
12	2	325	1,008	1.357	75.822	46	4	220	175	.236	97.743
13	2	326	959	1.291	77.113	47	9	009	174	.234	97.977
14	4	117	890	1.198	78.311	48	5	196	170	.229	98.206
15	2	158	863	1.162	79.473	49	8	818	170	.229	98.435
16	3	170	840	1.131	80.603	50	6	948	162	.218	98.653
17	1	169	801	1.078	81.681	51	7	484	161	.217	98.869
18	4	164	787	1.059	82.741	52	7	831	136	.183	99.052
19	3	238	786	1.058	83.799	53	5	291	121	.163	99.215
20	4	133	774	1.042	84.841	54	8	256	119	.160	99.375
21	3	322	702	.945	85.786	55	6	177	110	.148	99.523
22	5	125	466	.896	86.682	56	8	490	107	.144	99.668
23	4	262	660	.888	87.570	57	7	002	74	.100	99.767
24	4	302	570	.767	88.338	58	8	007	70	.094	99.861
25	4	341	557	.750	89.088	59	6	127	35	.047	99.908
26	3	342	495	.666	89.754	60	6	160	35	.047	99.956
27	5	213	467	.629	90.382	61	6	994	20	.027	99.983
28	3	172	459	.618	91.000	62	7	005	5	.007	99.989
29	2	375	438	.590	91.590	63	8	006	5	.007	99.996
30	3	174	386	.520	92.109	64	6	001	2	.003	99.999
31	4	243	364	.490	92.599	65	8	996	1	.001	100.000
32	6	309	338	.455	93.054	66	7	731	0	.000	100.000
33	5	252	329	.442	93.496	67	8	004	0	.000	100.000
34	4	216	322	.433	93.929	68	9	008	0	.000	100.000

SOURCE: AUDITED FINANCIAL STATEMENTS CODED TO NACUBO STANDARDS
CURRENT FUND ITEM # 6

TABLE 86
INSTITUTIONS RANKED BY TOTAL ENDOWMENT INCOME APPLIED, 1975
CPEC, AICCU INDEPENDENT COLLEGES & UNIVERSITIES

RANK	GRP	I D	$000	PERCENT TOTAL	CUM. PERCENT	RANK	GRP	I D	$000	PERCENT TOTAL	CUM. PERCENT
1	1	305	15,692	47.254	47.254	35	5	253	12	.036	99.913
2	1	131	7,680	23.127	70.381	36	4	133	8	.024	99.937
3	1	328	2,452	7.384	77.764	37	6	255	8	.024	99.961
4	3	173	1,442	4.342	82.107	38	5	183	7	.021	99.992
5	3	238	790	2.379	84.486	39	2	218	6	.018	100.000
6	3	170	682	2.054	86.539	40	4	117	0	.000	100.000
7	1	169	603	1.816	88.355	41	8	121	0	.000	100.000
8	3	174	485	1.460	89.816	42	6	127	0	.000	100.000
9	8	256	469	1.412	91.228	43	2	158	0	.000	100.000
10	3	322	367	1.111	92.339	44	6	160	0	.000	100.000
11	3	342	303	.912	93.252	45	4	164	0	.000	100.000
12	2	329	265	.798	94.050	46	6	177	0	.000	100.000
13	2	326	256	.771	94.821	47	4	220	0	.000	100.000
14	2	649	236	.711	95.531	48	6	230	0	.000	100.000
15	8	804	218	.656	96.188	49	5	252	0	.000	100.000
16	3	171	199	.599	96.787	50	6	278	0	.000	100.000
17	3	249	193	.581	97.368	51	5	291	0	.000	100.000
18	2	325	171	.515	97.883	52	5	293	0	.000	100.000
19	4	122	89	.268	98.151	53	7	484	0	.000	100.000
20	2	264	83	.250	98.401	54	8	490	0	.000	100.000
21	4	302	81	.244	98.645	55	7	731	0	.000	100.000
22	6	205	71	.214	98.859	56	6	974	0	.000	100.000
23	3	172	43	.129	98.988	57	6	001	0	.000	100.000
24	5	236	43	.129	99.118	58	7	002	0	.000	100.000
25	6	948	35	.105	99.223	59	8	003	0	.000	100.000
26	4	341	33	.099	99.322	60	7	005	0	.000	100.000
27	4	216	31	.093	99.416	61	8	006	0	.000	100.000
28	4	243	30	.090	99.506	62	8	007	0	.000	100.000
29	5	125	28	.084	99.590	63	9	008	0	.000	100.000
30	5	196	23	.069	99.660	64	9	009	0	.000	100.000
31	2	375	23	.069	99.729	65	8	818	0	.000	100.000
32	4	262	21	.063	99.792	66	6	309	0	.000	100.000
33	5	213	15	.045	99.837	67	7	831	0	.000	100.000
34	4	258	13	.039	99.877	68	8	996	0	.000	100.000

SOURCE: AUDITED FINANCIAL STATEMENTS CODED TO NACUBO STANDARDS
CURRENT FUND ITEM # 7

TABLE 87

INSTITUTIONS RANKED BY TOTAL PLANT LIABILITIES APPLIED, 1975
CPEC, AICCU INDEPENDENT COLLEGES & UNIVERSITIES

RANK	GRP	I D	$000	PERCENT TOTAL	CUM. PERCENT	RANK	GRP	I D	$000	PERCENT TOTAL	CUM. PERCENT
1	1	305	50 802	20.870	20.870	35	4	243	1,561	.641	94.574
2	2	329	19,966	8.202	29.073	36	9	009	1,487	.611	95.185
3	1	328	17,168	7.053	36.126	37	6	127	1,426	.586	95.771
4	2	218	14,934	6.135	42.261	38	3	342	1,383	.568	96.339
5	2	326	12,070	4.959	47.219	39	5	253	1,314	.540	96.879
6	4	262	11,094	4.558	51.777	40	6	994	1,199	.493	97.371
7	2	264	9,461	3.887	55.664	41	8	121	944	.388	97.759
8	2	158	7,571	3.110	58.774	42	3	174	940	.386	98.145
9	2	325	7,526	3.092	61.866	43	6	309	639	.263	98.408
10	3	172	5,441	2.235	64.101	44	4	220	605	.249	98.656
11	4	302	5,162	2.121	66.221	45	8	818	581	.239	98.895
12	2	647	5,121	2.104	68.325	46	8	004	453	.186	99.081
13	4	164	4,670	1.919	70.244	47	6	205	444	.182	99.263
14	1	169	4,469	1.836	72.080	48	6	948	423	.174	99.437
15	4	117	3,760	1.545	73.624	49	8	490	410	.168	99.606
16	2	395	3,730	1.532	75.157	50	6	230	244	.100	99.706
17	4	133	3,420	1.405	76.562	51	6	160	168	.069	99.775
18	4	258	3,401	1.397	77.959	52	7	002	130	.053	99.828
19	5	183	3,287	1.350	79.309	53	5	291	124	.051	99.879
20	4	216	3,188	1.310	80.619	54	5	213	86	.035	99.915
21	3	171	3,094	1.271	81.890	55	8	256	63	.026	99.940
22	3	249	2,879	1.183	83.073	56	8	007	62	.025	99.966
23	4	341	2,856	1.173	84.246	57	7	484	38	.016	99.982
24	3	322	2,534	1.041	85.287	58	8	003	21	.009	99.990
25	3	238	2,451	1.007	86.294	59	7	731	18	.007	99.998
26	6	177	2,450	1.006	87.300	60	6	255	6	.002	100.000
27	5	252	2,282	.937	88.238	61	1	131	0	.000	100.000
28	3	170	2,260	.928	89.166	62	5	196	0	.000	100.000
29	5	236	2,218	.911	90.078	63	6	001	0	.000	100.000
30	4	122	2,127	.874	90.951	64	7	005	0	.000	100.000
31	3	173	2,064	.848	91.799	65	8	006	0	.000	100.000
32	5	125	1,884	.774	92.573	66	9	008	0	.000	100.000
33	5	293	1,637	.683	93.256	67	7	831	0	.000	100.000
34	6	278	1,622	.666	93.933	68	8	996	0	.000	100.000

SOURCE: AUDITED FINANCIAL STATEMENTS CODED TO NACUBO STANDARDS
CURRENT FUND ITEM # 34

TABLE 88

INSTITUTIONS RANKED BY TOTAL INVESTMENT IN PLANT (ACQUISITION VALUE), 1975
CPEC, AICCU INDEPENDENT COLLEGES & UNIVERSITIES

RANK	GRP	I D	$000	PERCENT TOTAL	CUM. PERCENT	RANK	GRP	I D	$000	PERCENT TOTAL	CUM. PERCENT
1	1	305	306,066	24.254	24.254	35	6	177	4,452	.353	95.980
2	1	328	182,986	14.501	38.755	36	6	230	4,451	.353	96.332
3	1	131	120 806	9.573	48.329	37	6	205	3,850	.305	96.637
4	2	218	62,325	4.939	53.268	38	5	125	3,762	.298	96.935
5	2	329	52,626	4.170	57.438	39	6	127	3,456	.274	97.209
6	2	326	50 361	3.991	61.429	40	5	293	3,282	.260	97.469
7	2	264	34,641	2.745	64.174	41	5	213	3,151	.250	97.719
8	2	325	30 723	2.435	66.609	42	6	948	3,017	..239	97.958
9	2	395	29,832	2.364	68.973	43	9	009	2,991	.237	98.195
10	2	649	28,745	2.278	71.251	44	8	256	2,861	.227	98.422
11	3	173	27,377	2.170	73.420	45	5	252	2,783	.221	98.643
12	3	249	19,206	1.522	74.942	46	6	994	2,586	.205	98.847
13	3	322	18,877	1.496	76.438	47	6	278	2,343	.186	99.033
14	4	258	18,661	1.479	77.917	48	5	253	2,229	.177	99.210
15	1	169	17,455	1.383	79.300	49	4	220	1,840	.146	99.356
16	4	262	16,477	1.306	80.606	50	8	004	1,713	.136	99.491
17	3	238	15,629	1.239	81.844	51	6	309	1,313	.104	99.595
18	3	342	15,483	1.227	83.071	52	8	818	1,210	.096	99.691
19	3	171	12,344	.978	84.050	53	8	121	775	.061	99.753
20	4	122	11,806	.936	84.985	54	8	490	682	.054	99.807
21	4	302	11,632	.922	85.907	55	5	291	550	.044	99.850
22	2	158	11,530	.914	86.821	56	6	160	481	.038	99.888
23	3	170	11,298	.895	87.717	57	6	255	321	.025	99.914
24	4	164	11,216	.889	88.605	58	8	007	266	.021	99.935
25	4	243	10 657	.845	89.450	59	7	484	202	.016	99.951
26	4	341	10 212	.809	90.259	60	7	002	198	.016	99.967
27	5	196	10 060	.797	91.057	61	8	003	187	.015	99.981
28	4	117	9,180	.727	91.784	62	7	731	158	.013	99.994
29	4	216	8,717	.691	92.475	63	6	001	51	.004	99.998
30	3	172	8,625	.683	93.158	64	7	831	17	.001	99.999
31	5	183	8,384	.664	93.823	65	7	005	7	.001	100.000
32	3	174	8,292	.657	94.480	66	8	996	1	.000	100.000
33	5	236	8,123	.644	95.124	67	8	006	0	.000	100.000
34	4	133	6,350	.503	95.627	68	9	008	0	.000	100.000

SOURCE: AUDITED FINANCIAL STATEMENTS CODED TO NACUBO STANDARDS
CURRENT FUND ITEM # 36

TABLE 89

INSTITUTIONS RANKED BY TOTAL FTE ENROLLMENT, FALL 1974

CPEC, AICCU INDEPENDENT COLLEGES & UNIVERSITIES

RANK	GRP	I D	$000	PERCENT TOTAL	CUM. PERCENT	RANK	GRP	I D	$000	PERCENT TOTAL	CUM. PERCENT
1	1	328	16,154	15.139	15.139	35	5	293	611	.573	92.712
2	1	305	11,464	10.744	25.883	36	5	213	568	.532	93.245
3	2	264	5,687	5.332	31.215	37	1	169	553	.518	93.763
4	2	329	5,599	5.247	36.462	38	3	174	553	.518	94.281
5	2	326	5,555	5.206	41.668	39	5	236	518	.485	94.767
6	2	325	5,111	4.790	46.458	40	8	121	517	.485	95.251
7	2	647	4,382	4.107	50.565	41	5	183	479	.449	95.700
8	2	218	3,978	3.728	54.293	42	5	196	479	.449	96.149
9	6	205	3,711	3.478	57.771	43	3	171	461	.432	96.581
10	4	164	3,493	3.274	61.044	44	5	253	393	.368	96.949
11	2	158	2,503	2.346	63.390	45	5	252	364	.341	97.291
12	2	375	2,479	2.323	65.713	46	6	230	346	.324	97.615
13	4	122	2,204	2.066	67.779	47	5	291	325	.305	97.919
14	3	322	2,196	2.058	69.837	48	6	255	289	.271	98.190
15	4	258	2,060	1.931	71.767	49	4	220	278	.261	98.451
16	3	249	1,746	1.636	73.404	50	7	484	251	.235	98.686
17	4	216	1,739	1.630	75.034	51	7	831	167	.157	98.843
18	1	131	1,532	1.436	76.469	52	8	256	161	.151	98.993
19	3	342	1,414	1.325	77.794	53	7	731	147	.138	99.131
20	4	262	1,407	1.319	79.113	54	6	177	144	.135	99.266
21	3	173	1,332	1.248	80.361	55	6	278	132	.124	99.390
22	4	133	1,279	1.199	81.560	56	8	818	125	.117	99.507
23	4	117	1,129	1.058	82.618	57	8	003	99	.093	99.600
24	6	994	1,129	1.058	83.676	58	6	309	77	.072	99.672
25	9	009	1,079	1.011	84.687	59	8	006	76	.071	99.743
26	6	127	1,053	.987	85.674	60	8	490	67	.063	99.806
27	4	302	1,007	.944	86.618	61	8	007	66	.062	99.868
28	3	238	964	.903	87.521	62	9	008	49	.046	99.914
29	4	243	928	.870	88.391	63	6	001	26	.024	99.938
30	4	341	872	.817	89.208	64	6	160	25	.023	99.962
31	3	170	871	.816	90.025	65	7	005	23	.022	99.983
32	3	172	800	.750	90.774	66	7	002	13	.012	99.995
33	6	948	778	.729	91.504	67	8	996	5	.005	100.000
34	5	125	679	.636	92.140	68	8	004			

SOURCE: AUDITED FINANCIAL STATEMENTS CODED TO NACUBO STANDARDS
CURRENT FUND ITEM # 42

TABLE 90
TOTAL UNRESTRICTED & ENDOWMENT FUND BALANCES
COVERAGE OF TOTAL EXPENDITURES & MANDATORY TRANSFERS
CPEC. AICCU INDEPENDENT COLLEGES & UNIVERSITIES

RANK	GRP	ID	1974	1975	RANK	GRP	ID	1974	1975
1	8	256	5.3	5.3	35	3	322	.0	.1
2	3	170	4.2	3.7	36	5	293	.2	.1
3	3	171	3.5	3.1	37	2	329	.0	.1
4	1	169	3.1	2.3	38	5	125	.0	.1
5	3	174	2.8	2.3	39	2	219	.0	.1
6	3	172	2.1	1.9	40	4	117	.0	.0
7	3	238	1.5	1.7	41	8	004	.0	.0
8	6	278	1.6	1.4	42	4	133	.0	.0
9	1	131	1.3	1.2	43	4	216	.2	.0
10	3	249	1.3	1.1	44	8	490	.0	.0
11	6	994	1.1	1.0	45	8	003	.0	.0
12	3	173	1.1	.8	46	2	264	-.0	.0
13	8	996	1.0	.7	47	8	007	-.1	.0
14	2	649	.6	.6	48	4	220	-.0	.0
15	2	326	.5	.5	49	6	230	.0	.0
16	3	342	.5	.5	50	8	006	.0	.0
17	9	009	.6	.5	51	6	160	-.0	-.0
18	1	305	.5	.4	52	5	253	-.0	-.0
19	6	255	.6	.4	53	6	127	-.1	-.0
20	6	205	.5	.4	54	5	196	-.1	-.1
21	1	328	.4	.4	55	6	948	-.1	-.1
22	4	122	.4	.3	56	5	183	-.1	-.1
23	4	341	.3	.3	57	5	252	.0	-.1
24	6	001	.7	.3	58	7	831	-.2	-.1
25	7	484	.2	.2	59	2	325	-.1	-.1
26	9	008	.6	.2	60	4	164	-.2	-.2
27	6	177	.2	.2	61	5	236	-.1	-.2
28	7	731	.1	.2	62	4	243	-.1	-.2
29	8	121	.1	.1	63	6	309	-.1	-.2
30	4	258	.1	.1	64	2	395	-.3	-.2
31	8	818	.1	.1	65	5	213	-.2	-.3
32	4	262	.1	.1	66	4	302	-.2	-.3
33	5	291	-.0	.1	67	7	002	-.4	-.6
34	7	005	.2	.1	68	2	158	-.5	-.7

SOURCE: AUDITED FINANCIAL STATEMENTS CODED TO NACUBO STANDARDS
CALCULATION: (CF # 40 + 41) ÷ CF # 28

TABLE 91
TOTAL EXPENDITURES AS A PERCENT OF PLANT & ENDOWMENT ASSETS
CPEC. AICCU INDEPENDENT COLLEGES & UNIVERSITIES

RANK	GRP	ID	1974	1975	RANK	GRP	ID	1974	1975
1	7	831	2492.3	2264.7	35	4	117	43.9	47.7
2	8	003	896.4	316.0	36	7	002	200.0	42.9
3	7	005	728.6	300.0	37	2	649	38.9	42.9
4	8	996	200.0	300.0	38	1	305	37.9	40.2
5	7	484	166.8	207.4	39	8	818	57.5	39.3
6	6	255	147.9	193.6	40	4	220	40.8	38.8
7	8	121	179.9	176.4	41	4	341	36.5	38.3
8	5	291	158.6	159.3	42	5	236	34.6	36.9
9	6	205	133.6	144.0	43	3	322	33.4	34.5
10	7	731	146.2	133.5	44	3	172	30.7	33.9
11	4	164	94.9	108.2	45	4	302	34.9	32.1
12	6	160	95.2	101.0	46	5	183	28.6	31.6
13	2	218	.0	97.2	47	4	243	27.7	30.4
14	9	009	65.2	92.4	48	4	262	27.2	30.3
15	4	133	82.8	84.9	49	6	230	28.0	29.7
16	2	158	80.1	84.4	50	2	326	31.5	29.6
17	6	127	94.1	75.7	51	8	490	17.4	27.9
18	5	253	59.9	74.5	52	3	249	23.3	25.8
19	4	216	59.1	74.0	53	2	395	22.3	25.5
20	2	264	49.7	71.6	54	3	171	22.1	24.4
21	4	258	61.0	69.5	55	3	342	24.7	24.3
22	6	309	54.1	66.5	56	3	174	20.4	22.9
23	6	001	21.7	62.7	57	6	278	35.9	22.9
24	1	328	57.5	60.5	58	3	170	20.3	22.2
25	5	213	55.7	60.3	59	8	004	18.7	22.1
26	5	125	47.4	55.6	60	3	173	17.8	19.3
27	6	994	48.8	53.1	61	1	131	17.1	19.1
28	5	293	49.1	53.0	62	3	238	17.6	17.6
29	6	948	55.1	52.6	63	5	196	15.7	16.7
30	5	252	41.6	52.3	64	1	169	14.2	14.5
31	8	007	50.0	51.1	65	8	256	8.9	10.5
32	2	329	49.1	49.5	66	6	177	17.7	10.0
33	4	122	47.7	48.4	67	8	006	.0	.0
34	2	325	40.6	48.1	68	9	008	.0	.0

SOURCE: AUDITED FINANCIAL STATEMENTS CODED TO NACUBO STANDARDS
CALCULATION: (CF # 28 ÷ (CF # 36 + 37)) x 100

TABLE 92
UNRESTRICTED FUNDS BALANCE COVERAGE OF TOTAL EXPENDITURES
CPEC, AICCU INDEPENDENT COLLEGES & UNIVERSITIES

RANK	GRP	ID	1974	1975	RANK	GRP	ID	1974	1975
1	8	256	5.3	5.3	35	5	125	.0	.1
2	3	170	3.0	2.7	36	4	117	.0	.0
3	3	171	2.9	2.7	37	8	004	.0	.0
4	3	174	2.3	2.0	38	4	133	-.0	.0
5	3	172	1.6	1.4	39	2	329	.0	.0
6	1	169	1.8	1.2	40	8	490	.0	.0
7	6	278	1.3	1.1	41	8	003	.0	.0
8	6	994	1.1	1.0	42	2	218	.0	.0
9	3	238	.8	.8	43	2	264	-.0	.0
10	8	996	1.0	.7	44	4	216	.2	.0
11	1	131	.7	.6	45	8	007	-.1	.0
12	3	249	.7	.6	46	4	220	-.0	.0
13	3	173	.6	.5	47	6	230	.0	.0
14	9	009	.6	.5	48	8	006	.0	.0
15	3	342	.4	.3	49	6	160	-.0	-.0
16	2	326	.4	.3	50	5	253	-.0	-.0
17	6	255	.4	.3	51	6	127	-.1	-.0
18	1	305	.3	.3	52	3	322	-.1	-.0
19	2	649	.4	.3	53	4	262	-.0	-.0
20	6	205	.3	.3	54	5	196	-.1	-.1
21	6	001	.7	.3	55	6	948	-.1	-.1
22	1	328	.2	.2	56	5	183	-.1	-.1
23	4	122	.2	.2	57	5	252	.0	-.1
24	4	341	.2	.2	58	7	831	-.2	-.1
25	9	008	.6	.2	59	2	325	-.1	-.1
26	6	177	6.2	.2	60	4	164	-.2	-.2
27	7	731	.1	.2	61	5	236	-.1	-.2
28	7	484	.1	.1	62	6	309	-.1	-.2
29	8	121	.1	.1	63	2	395	-.3	-.2
30	8	010	.1	.1	64	5	213	-.2	-.3
31	4	258	.1	.1	65	4	302	-.2	-.3
32	5	291	-.0	.1	66	4	243	-.4	-.5
33	7	005	.2	.1	67	7	002	-.4	-.6
34	5	293	.2	.1	68	2	158	-.5	-.7

SOURCE: AUDITED FINANCIAL STATEMENTS CODED TO NACUBO STANDARDS
CALCULATION: CF # 41 + CF # 28

TABLE 93
UNRESTRICTED FUNDS BALANCE COVERAGE OF EXTERNAL PLANT LIABILITIES
CPEC, AICCU INDEPENDENT COLLEGES & UNIVERSITIES

RANK	GRP	ID	1974	1975	RANK	GRP	ID	1974	1975
1	8	256	80.0	96.4	35	2	264	-.0	.0
2	6	255	118.7	58.3	36	8	004	.0	.0
3	3	174	4.7	8.5	37	6	177	.0	.0
4	3	170	6.4	6.5	38	4	216	.3	.0
5	6	205	3.7	4.3	39	8	490	.0	.0
6	3	171	3.1	3.5	40	8	007	-.1	.0
7	3	173	3.4	2.7	41	4	220	-.0	.0
8	3	249	2.2	2.2	42	1	131	.0	.0
9	3	238	1.8	1.9	43	5	196	.0	.0
10	1	328	1.8	1.9	44	6	230	.0	.0
11	7	731	1.6	1.8	45	6	001	.0	.0
12	7	484	-.7	1.7	46	7	005	.0	.0
13	1	305	2.6	1.7	47	8	006	.0	.0
14	1	169	2.0	1.5	48	9	008	.0	.0
15	3	342	1.4	1.3	49	7	831	.0	.0
16	6	994	.1	1.1	50	8	996	.0	.0
17	3	172	1.0	1.0	51	6	160	-.1	-.0
18	8	003	.0	1.0	52	4	262	-.0	-.0
19	2	649	.9	.9	53	5	253	-.0	-.0
20	9	009	.7	.9	54	6	127	-.2	-.0
21	6	278	101.4	.7	55	5	252	.0	-.1
22	5	291	-.4	.7	56	5	183	-.1	-.1
23	4	122	.5	.6	57	3	322	-.2	-.1
24	2	326	.7	.5	58	4	302	-.2	-.2
25	4	258	.3	.4	59	6	309	-.1	-.3
26	4	341	.2	.3	60	5	236	-.2	-.3
27	8	121	1.1	.2	61	2	325	-.2	-.3
28	8	010	.7	.1	62	7	002	.0	-.4
29	2	218	.0	.1	63	6	948	-.4	-.4
30	5	293	.2	.1	64	2	395	-.6	-.5
31	5	125	.0	.1	65	4	164	-.5	-.5
32	4	133	-.0	.1	66	2	158	-.7	-1.0
33	4	117	.0	.1	67	4	243	-.8	-1.0
34	2	329	.0	.1	68	5	213	-3.5	-6.3

SOURCE: AUDITED FINANCIAL STATEMENTS CODED TO NACUBO STANDARDS
CALCULATION: CF # 41 + CF # 34

TABLE 94

TOTAL REVENUES (LESS MANDATORY TRANSFERS FOR PRINCIPAL & INTEREST) COVERAGE OF MANDATORY TRANSFERS FOR PRINCIPAL & INTEREST
CPEC. AICCU INDEPENDENT COLLEGES & UNIVERSITIES

RANK	GRP	ID	1974	1975	RANK	GRP	ID	1974	1975
1	2	264	.0	656.3	35	8	121	.0	16.6
2	1	305	251.1	276.7	36	9	009	.0	15.3
3	6	205	211.1	266.6	37	3	171	14.8	15.2
4	2	218	187.7	224.2	38	3	172	18.7	14.7
5	1	329	165.1	190.8	39	5	291	11.7	13.9
6	6	948	151.5	113.1	40	5	252	.0	12.4
7	7	484	31.0	106.6	41	4	133	10.6	11.5
8	5	196	89.4	96.8	42	5	125	9.9	11.2
9	4	122	93.5	96.2	43	4	216	12.4	11.1
10	3	173	66.0	79.0	44	4	220	16.8	9.4
11	5	213	71.7	73.3	45	2	158	4.1	7.7
12	8	256	60.8	69.1	46	8	490	4.9	7.6
13	3	342	57.8	66.8	47	4	262	5.6	5.5
14	3	322	41.4	49.6	48	8	818	95.0	5.3
15	2	329	75.5	47.8	49	8	004	2.0	2.1
16	3	174	34.5	42.1	50	1	131	.0	.0
17	3	238	45.0	37.3	51	6	177	.0	.0
18	2	325	29.8	35.4	52	6	230	.0	.0
19	2	649	24.6	32.9	53	3	249	.0	.0
20	6	127	46.9	32.9	54	5	253	.0	.0
21	4	164	29.0	31.2	55	6	255	.0	.0
22	4	341	29.3	30.8	56	4	258	.0	.0
23	5	183	157.0	29.9	57	6	278	.0	.0
24	6	309	56.9	28.6	58	2	326	.0	.0
25	6	160	27.3	27.2	59	7	731	.0	.0
26	4	243	23.8	26.1	60	6	994	.0	.0
27	2	395	43.1	25.8	61	6	001	.0	.0
28	4	117	26.7	25.1	62	7	002	.0	.0
29	4	302	27.1	24.7	63	8	003	.0	.0
30	5	236	21.9	24.1	64	7	005	.0	.0
31	1	169	40.2	23.0	65	8	006	.0	.0
32	8	007	22.5	22.7	66	9	008	.0	.0
33	5	293	13.6	21.5	67	7	831	.0	.0
34	3	170	23.2	21.2	68	8	996	.0	.0

SOURCE: AUDITED FINANCIAL STATEMENTS CODED TO NACUBO STANDARDS
CALCULATION: (CF # 13 - (CF # 22+26)) + (CF # 22+26)

TABLE 95

TUITION & AUXILIARY REVENUES COVERAGE OF MANDATORY TRANSFERS FOR PRINCIPAL & INTEREST
CPEC. AICCU INDEPENDENT COLLEGES & UNIVERSITIES

RANK	GRP	ID	1974	1975	RANK	GRP	ID	1974	1975
1	2	264	.0	533.0	35	1	169	19.8	11.4
2	6	205	180.6	233.2	36	4	216	12.2	10.3
3	2	218	173.4	209.4	37	4	133	8.8	9.7
4	1	305	135.6	156.4	38	5	252	.0	9.6
5	6	948	129.9	99.6	39	5	125	7.1	8.3
6	1	328	84.5	90.3	40	8	007	9.2	7.7
7	4	122	70.5	78.1	41	3	171	7.3	7.7
8	5	196	69.8	76.1	42	4	220	11.8	7.6
9	7	484	26.4	69.2	43	2	158	4.6	7.5
10	3	342	47.9	54.2	44	6	309	12.2	6.0
11	5	213	41.3	50.4	45	4	262	5.0	5.3
12	3	173	40.2	48.5	46	8	490	2.8	3.3
13	3	322	33.1	39.4	47	8	818	51.0	3.3
14	2	329	53.4	33.3	48	6	160	2.3	2.5
15	6	127	45.4	32.1	49	8	004	.2	.2
16	3	174	23.6	31.4	50	1	131	.0	.0
17	2	325	26.0	31.2	51	6	177	.0	.0
18	2	649	20.5	27.8	52	6	230	.0	.0
19	4	164	25.9	27.4	53	3	249	.0	.0
20	4	341	25.6	26.0	54	5	253	.0	.0
21	8	256	19.7	23.8	55	6	255	.0	.0
22	2	395	37.6	23.7	56	4	258	.0	.0
23	3	238	28.7	23.1	57	6	278	.0	.0
24	5	183	115.4	22.4	58	2	326	.0	.0
25	5	236	20.2	22.4	59	7	731	.0	.0
26	4	117	21.8	20.1	60	6	994	.0	.0
27	4	302	20.5	19.5	61	6	001	.0	.0
28	5	293	16.0	18.0	62	7	002	.0	.0
29	4	243	16.7	17.3	63	8	003	.0	.0
30	3	170	16.6	15.3	64	7	005	.0	.0
31	8	121	.0	13.8	65	8	006	.0	.0
32	9	009	.0	13.6	66	9	008	.0	.0
33	3	172	13.1	13.1	67	7	831	.0	.0
34	5	291	9.5	11.9	68	8	996	.0	.0

SOURCE: AUDITED FINANCIAL STATEMENTS CODED TO NACUBO STANDARDS
CALCULATION: (CF # 3 + 12) + (CF # 22 + 26)

TABLE 96
RANK OF NET REVENUE RATIO
CPEC. AICCU INDEPENDENT COLLEGES & UNIVERSITIES

RANK	GRP	ID	1974	1975	RANK	GRP	ID	1974	1975
1	9	008	40.6	38.3	35	4	117	1.9	1.5
2	8	490	31.7	31.2	36	8	003	¯10.0	1.2
3	6	230	6.9	23.6	37	4	220	6.1	1.1
4	8	007	5.4	18.1	38	5	293	5.7	.9
5	6	205	15.4	12.2	39	5	291	¯1.2	.5
6	7	484	5.7	11.3	40	2	395	¯1.3	.4
7	2	329	5.5	10.1	41	1	131	2.7	.4
8	9	009	10.7	8.2	42	3	249	.8	.3
9	1	305	3.9	7.5	43	4	341	.3	.2
10	8	006	7.1	7.1	44	6	001	13.3	.0
11	7	002	28.4	6.6	45	8	996	33.3	.0
12	6	994	10.1	6.0	46	6	255	14.8	¯.4
13	7	831	¯5.5	5.4	47	2	218	¯.6	¯.5
14	4	122	9.8	5.1	48	6	278	¯9.8	¯1.5
15	7	731	9.5	5.0	49	4	262	¯9.2	¯1.8
16	5	125	4.9	4.9	50	8	256	¯1.4	¯2.5
17	3	342	5.1	4.7	51	3	173	¯.7	¯2.6
18	6	160	¯3.8	4.3	52	4	164	¯1.0	¯2.6
19	6	127	4.7	4.1	53	4	302	¯6.6	¯3.2
20	6	948	1.2	3.8	54	5	183	3.2	¯3.5
21	4	243	¯.3	3.3	55	2	325	.7	¯4.0
22	8	121	5.9	2.9	56	5	213	¯19.5	¯5.7
23	3	172	18.8	2.8	57	5	236	¯5.3	¯6.5
24	8	004	3.6	2.6	58	3	322	¯6.0	¯8.1
25	3	170	1.7	2.5	59	3	238	¯6.1	¯10.6
26	5	253	5.0	2.3	60	5	252	.6	¯10.7
27	3	171	¯.5	1.9	61	3	174	¯3.8	¯11.4
28	4	133	5.2	1.8	62	2	158	¯27.3	¯11.7
29	2	649	2.4	1.8	63	6	309	¯11.1	¯13.8
30	2	326	.6	1.8	64	8	818	9.6	¯13.9
31	5	196	.6	1.6	65	4	216	¯1.3	¯15.8
32	1	328	1.5	1.5	66	6	177	22.0	¯16.5
33	4	258	4.7	1.5	67	1	169	¯33.2	¯28.7
34	2	264	.6	1.5	68	7	005	10.5	¯40.0

SOURCE: AUDITED FINANCIAL STATEMENTS CODED TO NACUBO STANDARDS
CALCULATION: (CF # 29 ÷ CF # 13) x 100

TABLE 97
RANK OF NET AUXILIARY REVENUES RATIO
CPEC. AICCU INDEPENDENT COLLEGES & UNIVERSITIES

RANK	GRP	ID	1974	1975	RANK	GRP	ID	1974	1975
1	9	009	63.2	61.4	35	6	177	.0	.0
2	5	291	42.1	44.0	36	6	230	.0	.0
3	8	818	40.2	41.9	37	7	731	.0	.0
4	8	121	43.8	41.5	38	6	001	.0	.0
5	4	220	29.6	41.3	39	7	002	.0	.0
6	5	252	18.9	33.8	40	8	004	.0	.0
7	5	125	31.8	30.8	41	7	005	.0	.0
8	4	262	27.9	24.9	42	8	006	.0	.0
9	6	255	6.3	21.1	43	9	008	.0	.0
10	8	490	26.1	20.0	44	6	309	.0	.0
11	2	264	37.8	19.9	45	7	831	.0	.0
12	5	293	22.0	19.2	46	8	996	.0	.0
13	4	302	10.0	17.5	47	2	329	2.2	¯.0
14	4	122	14.3	17.4	48	2	395	¯8.7	¯.7
15	4	243	9.2	12.6	49	2	218	¯1.3	¯1.5
16	6	205	6.4	10.1	50	2	325	¯10.4	¯3.1
17	8	256	3.9	9.4	51	5	183	11.9	¯3.8
18	4	341	9.2	9.2	52	3	322	¯2.1	¯4.1
19	1	305	6.7	9.1	53	3	172	5.4	¯4.6
20	3	173	5.1	9.0	54	3	342	¯6.0	¯5.3
21	5	253	9.5	8.3	55	4	117	¯1.3	¯6.8
22	8	003	¯11.8	7.4	56	3	174	¯1.3	¯6.9
23	4	133	6.4	6.9	57	1	169	¯1.1	¯9.2
24	6	994	6.8	6.3	58	4	216	6.5	¯10.2
25	7	484	10.0	6.3	59	2	326	¯10.7	¯11.8
26	6	127	8.2	6.2	60	6	948	¯10.0	¯11.9
27	4	164	5.5	5.4	61	5	196	¯10.2	¯14.9
28	3	171	¯9.4	3.2	62	6	278	¯42.9	¯16.7
29	3	170	1.6	2.9	63	3	238	¯10.0	¯18.5
30	5	236	¯.8	2.2	64	1	131	¯23.2	¯21.8
31	3	249	3.4	1.5	65	8	007	.0	¯26.3
32	4	258	3.3	.7	66	2	649	¯37.3	¯34.8
33	1	328	7.7	.5	67	2	158	1.5	¯35.0
34	6	160	.0	.0	68	5	213	¯168.1	¯43.7

SOURCE: AUDITED FINANCIAL STATEMENTS CODED TO NACUBO STANDARDS
CALCULATION: ((CF # 12 - CF # 27) ÷ CF # 12) x 100

TABLE 98
RANK OF PERCENT CHANGE IN TOTAL REVENUES 1975 WITH PERCENT CHANGE IN FTE 1974
CPEC. AICCU INDEPENDENT COLLEGES & UNIVERSITIES

RANK	GRP	ID	REVENUEΔ	FTE	FTEΔ	RANK	GRP	ID	REVENUEΔ	FTE	FTEΔ
1	6	001	113.3	26	116.7	35	2	649	10.7	4382	¯7.2
2	8	006	100.0	76	¯16.5	36	2	326	10.3	5555	11.7
3	8	490	94.4	67	9.8	37	3	322	10.1	2196	8.9
4	7	484	52.8	251	¯22.0	38	6	255	9.7	289	12.9
5	2	264	47.7	5689	26.7	39	3	170	9.7	871	.5
6	9	008	46.9	49	¯5.8	40	3	249	9.7	1746	.9
7	9	009	45.2	1077	8.7	41	6	994	9.2	1129	37.2
8	6	230	42.0	346	10.5	42	8	818	8.9	125	¯14.4
9	8	003	33.5	99	23.7	43	4	133	8.8	1279	1.3
10	7	831	32.6	167	45.2	44	5	196	8.1	479	1.5
11	8	007	28.7	66	1.5	45	4	341	7.3	872	¯4.2
12	4	164	26.6	3493	5.5	46	8	256	6.8	161	19.3
13	6	205	26.2	3711	.9	47	4	220	6.6	278	7.3
14	8	121	23.0	517	32.6	48	1	169	6.6	553	3.2
15	6	309	20.7	77	30.5	49	4	122	6.0	2204	.4
16	4	262	20.1	1407	19.8	50	6	278	5.8	132	3.9
17	2	395	19.9	2479	11.1	51	5	236	5.7	518	9.1
18	6	160	19.5	25	¯51.0	52	1	131	5.4	1532	1.9
19	2	218	19.3	3978	13.5	53	5	183	3.9	479	¯1.2
20	4	117	19.1	1129	19.2	54	6	948	3.6	778	¯8.0
21	1	305	18.9	11464	¯5.4	55	3	238	3.0	964	¯3.9
22	6	177	17.7	144	12.5	56	5	213	2.3	568	10.3
23	8	004	17.2	¯1	.0	57	3	342	1.4	1414	¯9.8
24	2	325	16.8	5111	5.3	58	3	174	.3	553	¯3.5
25	4	243	15.6	928	¯7.6	59	8	996	.0	5	¯16.7
26	5	291	15.5	325	4.2	60	5	253	¯.5	393	17.0
27	4	258	15.4	2060	2.2	61	4	302	¯1.5	1007	2.0
28	5	125	15.4	679	12.6	62	6	127	¯5.8	1053	¯15.7
29	1	328	15.2	16154	1.2	63	5	252	¯7.2	364	¯8.5
30	4	216	14.8	1739	13.3	64	3	172	¯7.6	800	11.6
31	3	171	14.2	461	9.2	65	2	158	¯9.9	2503	¯14.1
32	2	329	13.6	3579	2.0	66	7	731	¯11.9	147	.0
33	5	293	13.1	611	1.0	67	7	002	¯48.3	13	.0
34	3	173	10.9	1332	1.2	68	7	005	¯73.7	23	9.5

SOURCE: AUDITED FINANCIAL STATEMENTS CODED TO NACUBO STANDARDS
CURRENT FUND ITEMS # 13 (REV) AND # 42 (FTE)

TABLE 99
RANK OF PERCENT CHANGE IN TOTAL EXPENDITURES
WITH PERCENT CHANGE IN TOTAL REVENUES. 1975
CPEC. AICCU INDEPENDENT COLLEGES & UNIVERSITIES

RANK	GRP	ID	REV	EXP	RANK	GRP	ID	REV	EXP
1	6	001	113.3	146.2	35	3	322	10.1	12.3
2	8	006	100.0	100.0	36	4	262	20.1	12.0
3	8	490	94.4	95.9	37	8	007	28.7	11.5
4	6	177	17.7	75.8	38	4	243	15.6	11.5
5	9	008	46.9	52.6	39	4	122	6.0	11.5
6	8	996	.0	50.0	40	2	649	10.7	11.4
7	9	009	45.2	49.2	41	3	171	14.2	11.4
8	2	264	47.7	46.3	42	5	183	3.9	11.1
9	7	484	52.8	43.7	43	3	172	¯7.6	10.6
10	8	818	8.9	37.2	44	3	249	9.7	10.2
11	4	216	14.8	31.3	45	6	160	19.5	10.2
12	6	205	26.2	31.0	46	2	326	10.3	9.1
13	6	255	9.7	29.3	47	3	170	9.7	8.8
14	4	164	26.6	28.8	48	3	174	.3	8.6
15	8	121	23.0	26.9	49	2	329	13.6	8.1
16	6	309	20.7	23.6	50	1	131	5.4	8.0
17	2	325	16.8	22.3	51	8	256	6.8	7.9
18	8	003	33.5	19.9	52	3	238	3.0	7.4
19	4	117	19.1	19.7	53	4	341	7.3	7.4
20	4	258	15.4	19.5	54	5	196	8.1	7.0
21	2	218	19.3	19.2	55	5	236	5.7	6.9
22	5	293	13.1	18.9	56	5	252	¯7.2	3.3
23	7	831	32.6	18.8	57	1	169	6.6	3.0
24	8	004	17.2	18.4	58	5	253	¯.5	2.3
25	2	395	19.9	17.9	59	3	342	1.4	1.9
26	6	230	42.0	16.4	60	6	948	3.6	.3
27	5	125	15.4	15.4	61	6	278	5.8	¯2.2
28	1	328	15.2	15.1	62	4	302	¯1.5	¯4.6
29	1	305	18.9	14.5	63	6	127	¯5.8	¯5.2
30	6	994	9.2	14.2	64	7	731	¯11.9	¯7.5
31	5	291	15.5	13.6	65	5	213	2.3	¯9.4
32	3	173	10.9	13.0	66	2	158	¯9.9	¯20.9
33	4	133	8.8	12.6	67	7	002	¯48.3	¯32.5
34	4	220	6.6	12.4	68	7	005	¯73.7	¯58.8

SOURCE: AUDITED FINANCIAL STATEMENTS CODED TO NACUBO STANDARDS
CURRENT FUND ITEMS # 13 (REV) & # 28 (EXP)

TABLE 100
CALIFORNIA STATE SCHOLARSHIPS AND COLLEGE OPPORTUNITY GRANTS AS A PERCENT OF TUITION & FEES
CPEC. AICCU INDEPENDENT COLLEGES & UNIVERSITIES

RANK	GRP	ID	1974	1975	RANK	GRP	ID	1974	1975
1	3	342	23.6	31.5	35	4	164	4.6	4.7
2	3	249	22.0	25.0	36	2	218	3.7	4.3
3	3	171	22.6	23.5	37	6	127	3.4	4.4
4	4	302	17.5	22.5	38	2	158	3.4	4.2
5	2	649	17.7	21.7	39	2	264	4.2	4.0
6	3	173	20.7	20.9	40	5	252	6.0	3.4
7	3	322	21.3	20.7	41	6	255	.6	2.4
8	4	133	16.8	20.6	42	6	948	.8	1.7
9	3	172	19.8	19.7	43	5	236	.7	1.3
10	4	341	17.5	19.1	44	3	170	1.3	1.3
11	3	174	18.8	19.1	45	6	230	1.0	.5
12	4	258	15.1	18.5	46	6	205	.1	.1
13	4	262	14.9	18.0	47	6	994	.1	.1
14	5	213	19.9	17.6	48	6	160	.0	.0
15	3	238	13.7	17.5	49	1	169	.0	.0
16	4	243	9.8	17.2	50	6	177	.0	.0
17	2	326	14.9	14.9	51	4	220	.0	.0
18	4	122	12.1	14.7	52	8	256	.0	.0
19	4	117	8.8	12.2	53	7	484	.0	.0
20	2	329	10.5	12.1	54	8	490	.0	.0
21	2	325	10.5	11.7	55	7	731	.0	.0
22	5	253	8.3	11.7	56	6	001	.0	.0
23	1	328	8.0	10.7	57	7	002	.0	.0
24	2	395	8.9	9.9	58	8	003	.0	.0
25	5	293	6.9	9.6	59	8	004	.0	.0
26	5	125	9.2	9.3	60	7	005	.0	.0
27	1	131	8.5	8.5	61	8	006	.0	.0
28	8	121	8.0	8.3	62	8	007	.0	.0
29	5	183	6.9	7.7	63	9	008	.0	.0
30	5	291	4.0	6.2	64	9	009	.0	.0
31	5	196	4.0	6.0	65	8	818	.0	.0
32	1	305	5.9	6.0	66	6	309	.0	.0
33	4	216	4.7	5.6	67	7	831	.0	.0
34	6	278	4.4	4.8	68	8	996	.0	.0

SOURCE: AUDITED FINANCIAL STATEMENTS CODED TO NACUBO STANDARDS
CALCULATION: ((CSS + COG) ÷ CF # 3) x 100

TABLE 101
RATIO OF TUITION & FEES CONTRIBUTION TO EDUCATIONAL SERVICE EXPENDITURES*
CPEC. AICCU INDEPENDENT COLLEGES & UNIVERSITIES

RANK	GRP	ID	1974	1975	RANK	GRP	ID	1974	1975
1	8	006	240.0	300.0	35	4	164	126.2	122.1
2	9	008	221.4	270.6	36	7	484	142.9	116.2
3	6	948	185.6	192.3	37	3	170	115.8	115.4
4	4	262	173.9	187.0	38	8	490	122.9	112.5
5	8	121	144.5	174.1	39	5	213	85.5	110.7
6	6	994	188.6	172.0	40	4	216	140.2	110.3
7	2	649	170.9	171.6	41	3	322	110.4	110.3
8	6	205	165.1	169.0	42	7	831	83.1	108.8
9	7	731	106.6	163.2	43	6	255	145.8	108.7
10	5	293	167.9	161.9	44	5	253	112.4	108.6
11	4	117	173.3	158.4	45	8	818	117.3	103.4
12	4	122	155.6	157.8	46	6	230	87.6	102.7
13	6	127	156.2	157.3	47	6	278	97.5	100.0
14	2	218	150.5	152.9	48	8	996	208.0	100.0
15	4	258	149.3	150.2	49	3	174	96.5	98.9
16	5	291	126.1	146.8	50	5	183	93.7	93.4
17	2	326	150.8	146.7	51	5	252	107.2	92.7
18	2	264	119.8	145.9	52	4	243	97.8	90.6
19	4	220	133.6	143.8	53	8	003	79.5	88.4
20	2	158	147.1	143.7	54	1	328	81.6	83.9
21	4	341	130.3	140.1	55	3	173	84.6	80.5
22	6	001	171.4	138.1	56	3	238	87.1	79.5
23	3	342	137.6	137.9	57	3	171	61.1	70.2
24	2	329	141.9	137.1	58	1	169	65.9	59.8
25	4	133	147.3	136.1	59	1	305	55.0	56.0
26	3	172	117.7	136.0	60	8	007	55.6	49.3
27	5	236	137.9	133.6	61	7	005	17.9	46.7
28	2	395	123.7	133.1	62	8	256	45.0	45.9
29	9	009	146.6	129.8	63	6	177	31.5	45.8
30	3	249	129.1	126.8	64	7	002	14.1	35.7
31	5	196	116.7	125.2	65	6	309	31.6	33.0
32	5	125	116.7	123.9	66	1	131	28.3	28.9
33	4	302	114.1	123.1	67	8	004	26.0	24.4
34	2	325	132.0	122.5	68	6	160	13.4	15.0

SOURCE: AUDITED FINANCIAL STATEMENTS CODED TO NACUBO STANDARDS
CALCULATION: (CF # 3 ÷ (CF # 14+17+18)) x 100
* INSTRUCTION, ACADEMIC SUPPORT, STUDENT SERVICES

TABLE 102
RATIO OF TUITION & FEES CONTRIBUTION TO TOTAL EDUCATIONAL & GENERAL EXPENDITURES
CPEC. AICCU INDEPENDENT COLLEGES & UNIVERSITIES

RANK	GRP	ID	1974	1975	RANK	GRP	ID	1974	1975
1	9	008	163.2	158.6	35	6	255	82.1	67.1
2	7	731	64.0	105.2	36	8	996	100.0	66.7
3	6	994	109.5	102.4	37	3	322	68.0	66.6
4	6	205	100.3	98.4	38	5	253	69.9	65.2
5	6	127	98.4	90.0	39	4	302	59.1	64.3
6	6	948	85.8	90.8	40	5	213	48.2	63.3
7	6	001	92.3	90.6	41	3	170	61.4	62.4
8	9	009	98.9	90.1	42	5	291	54.6	61.5
9	2	375	82.2	86.3	43	5	183	62.7	61.1
10	2	326	83.0	86.0	44	8	121	56.1	59.5
11	2	649	84.1	85.5	45	3	174	55.3	58.1
12	8	006	92.3	84.0	46	4	243	59.4	56.0
13	3	172	75.1	83.2	47	5	125	49.7	53.2
14	3	342	84.2	81.8	48	4	220	53.8	52.7
15	4	164	84.2	81.3	49	6	278	47.1	50.5
16	2	325	86.6	79.1	50	3	173	49.7	48.6
17	2	264	74.4	79.0	51	1	328	46.2	47.0
18	2	218	73.3	78.0	52	3	238	48.0	44.6
19	2	158	67.6	77.9	53	8	490	53.7	44.4
20	5	196	74.0	76.9	54	3	171	37.8	39.8
21	5	236	77.6	76.3	55	8	003	33.2	36.5
22	4	122	73.4	75.8	56	5	252	29.8	36.2
23	4	258	79.6	75.5	57	1	169	35.0	35.8
24	4	117	74.7	73.7	58	7	005	13.7	33.3
25	4	341	76.2	73.6	59	8	007	34.3	31.3
26	3	249	74.2	72.8	60	8	818	40.9	28.9
27	4	216	89.5	72.3	61	1	305	24.6	25.4
28	4	133	74.5	72.2	62	6	177	19.6	22.7
29	7	484	86.7	71.4	63	8	256	19.6	21.0
30	6	230	60.7	71.2	64	7	002	7.1	17.6
31	2	329	67.8	70.5	65	6	309	18.0	17.0
32	7	831	66.7	70.4	66	1	131	10.0	10.0
33	4	262	56.1	63.0	67	6	160	7.9	9.3
34	5	293	73.9	67.9	68	8	004	6.3	5.3

SOURCE: AUDITED FINANCIAL STATEMENTS CODED TO NACUBO STANDARDS
CALCULATION: (CF # 3 + CF # 24) x 100

TABLE 103
RATIO OF FEDERAL GOVERNMENT REVENUES CONTRIBUTION TO TOTAL EDUCATIONAL & GENERAL EXPENDITURES
CPEC. AICCU INDEPENDENT COLLEGES & UNIVERSITIES

RANK	GRP	ID	1974	1975	RANK	GRP	ID	1974	1975
1	1	131	58.8	59.0	35	2	158	2.1	3.0
2	1	305	44.8	46.4	36	6	127	3.3	2.9
3	1	328	30.8	32.0	37	3	174	3.2	2.8
4	6	230	17.2	20.1	38	3	172	3.1	2.8
5	2	329	19.5	18.9	39	4	262	3.9	2.8
6	5	253	16.0	15.1	40	3	170	5.3	2.8
7	4	243	5.7	14.9	41	5	183	2.0	2.7
8	8	256	14.9	12.4	42	3	342	3.1	2.7
9	1	169	11.6	10.3	43	6	948	.0	2.6
10	3	322	7.7	9.5	44	4	122	3.0	2.5
11	8	490	.0	9.3	45	2	218	3.6	2.3
12	4	133	9.1	8.5	46	4	341	1.6	2.1
13	6	205	7.5	8.4	47	5	125	1.9	1.9
14	8	121	10.0	8.1	48	6	177	.0	1.7
15	4	164	6.5	7.3	49	4	117	1.1	1.2
16	2	325	7.2	7.2	50	6	160	1.4	.8
17	2	326	6.1	6.5	51	2	264	.7	.7
18	4	220	6.4	6.3	52	5	196	.7	.5
19	9	009	.0	5.9	53	4	302	.3	.4
20	4	216	2.8	5.6	54	6	309	.4	.2
21	3	173	6.8	5.5	55	5	236	.0	.0
22	5	291	5.0	5.4	56	7	731	46.5	.0
23	6	278	4.5	5.4	57	6	994	.0	.0
24	7	484	8.7	5.4	58	6	001	.0	.0
25	3	238	8.2	5.3	59	7	002	.0	.0
26	2	375	7.1	5.3	60	8	003	.0	.0
27	8	818	6.7	5.0	61	8	004	.0	.0
28	5	293	6.1	4.5	62	7	005	.0	.0
29	4	258	3.0	3.9	63	8	006	.0	.0
30	3	249	3.3	3.5	64	8	007	.0	.0
31	6	255	11.1	3.4	65	9	008	.0	.0
32	5	252	2.3	3.4	66	7	831	.0	.0
33	3	171	2.0	3.1	67	2	649	.0	.0
34	5	213	3.6	3.1	68	8	996	.0	.0

SOURCE: AUDITED FINANCIAL STATEMENTS CODED TO NACUBO STANDARDS
CALCULATION: (CF # 5 + CF # 24) x 100

TABLE 104
RATIO OF STATE GOVERNMENT REVENUES CONTRIBUTION TO TOTAL EDUCATIONAL & GENERAL EXPENDITURES
CPEC. AICCU INDEPENDENT COLLEGES & UNIVERSITIES

RANK	GRP	ID	1974	1975	RANK	GRP	ID	1974	1975
1	4	117	.0	.0	35	4	262	.0	.0
2	8	121	.0	.0	36	2	264	.0	.0
3	4	122	.0	.0	37	6	278	.0	.0
4	5	125	.0	.0	38	5	291	.0	.0
5	6	127	.0	.0	39	5	293	.0	.0
6	1	131	.0	.0	40	4	302	.0	.0
7	4	133	.0	.0	41	1	305	.0	.0
8	2	158	.0	.0	42	3	322	.0	.0
9	6	160	.0	.0	43	2	325	.0	.0
10	4	164	.0	.0	44	2	326	.0	.0
11	1	169	.0	.0	45	1	328	.0	.0
12	3	170	.0	.0	46	2	329	.0	.0
13	3	171	.0	.0	47	4	341	.0	.0
14	3	172	.0	.0	48	3	342	.0	.0
15	3	173	.0	.0	49	6	948	.0	.0
16	3	174	.0	.0	50	7	484	.0	.0
17	6	177	.0	.0	51	8	490	.0	.0
18	5	183	.0	.0	52	7	731	.0	.0
19	5	196	.0	.0	53	6	994	.0	.0
20	6	205	.0	.0	54	6	001	.0	.0
21	5	213	.0	.0	55	7	002	.0	.0
22	4	216	.0	.0	56	8	003	.0	.0
23	2	218	.0	.0	57	8	004	.0	.0
24	4	220	.0	.0	58	7	005	.0	.0
25	6	230	.0	.0	59	8	006	.0	.0
26	5	236	.0	.0	60	8	007	.0	.0
27	3	238	.0	.0	61	9	008	.0	.0
28	4	243	.0	.0	62	9	009	.0	.0
29	3	249	.0	.0	63	8	819	.0	.0
30	5	252	.0	.0	64	6	309	.0	.0
31	5	253	.0	.0	65	2	395	.0	.0
32	6	255	.0	.0	66	7	831	.0	.0
33	8	256	.0	.0	67	2	649	.0	.0
34	4	258	.0	.0	68	8	996	.0	.0

SOURCE: AUDITED FINANCIAL STATEMENTS CODED TO NACUBO STANDARDS
CALCULATION: (CF # 4 ÷ CF # 24) x 100

TABLE 105
RATIO OF GIFTS & GRANTS APPLIED CONTRIBUTION TO TOTAL EDUCATIONAL & GENERAL EXPENDITURES
CPEC. AICCU INDEPENDENT COLLEGES & UNIVERSITIES

RANK	GRP	ID	1974	1975	RANK	GRP	ID	1974	1975
1	7	002	127.0	87.1	35	5	293	12.0	16.3
2	8	490	50.0	66.0	36	4	262	19.5	16.2
3	8	007	43.1	62.5	37	4	302	19.6	15.3
4	8	003	54.3	59.9	38	3	172	46.6	15.3
5	3	171	53.7	53.9	39	1	169	16.7	14.9
6	8	819	51.7	40.3	40	1	131	15.0	13.4
7	6	309	36.9	39.1	41	4	243	11.5	12.5
8	5	125	40.0	36.5	42	5	196	11.3	12.4
9	7	831	27.8	35.3	43	3	174	18.9	12.4
10	7	484	10.2	34.8	44	8	256	9.7	12.0
11	8	996	50.0	33.3	45	1	305	10.4	11.6
12	5	252	53.3	29.2	46	3	342	10.0	11.3
13	6	278	37.1	26.5	47	5	183	11.9	10.9
14	4	220	33.8	25.8	48	2	329	7.8	9.8
15	5	213	28.4	24.3	49	2	158	6.2	9.0
16	7	005	92.2	23.8	50	6	948	13.0	8.9
17	6	255	19.8	22.7	51	5	236	9.7	8.8
18	4	117	21.9	22.6	52	1	328	7.9	8.4
19	2	218	24.2	21.8	53	3	322	10.5	8.1
20	3	173	20.2	21.5	54	6	160	6.8	7.2
21	4	122	30.3	20.1	55	2	325	6.6	7.1
22	8	006	15.4	20.0	56	2	326	6.6	7.0
23	4	258	21.7	19.8	57	2	395	7.9	7.0
24	6	177	23.3	19.2	58	4	164	5.9	6.4
25	3	170	15.1	19.1	59	9	009	5.5	6.3
26	6	230	11.3	18.9	60	6	001	15.4	6.3
27	8	121	22.1	17.5	61	4	216	2.3	4.7
28	2	649	19.6	17.5	62	3	249	3.0	4.4
29	3	238	14.6	17.4	63	6	205	8.3	2.9
30	4	133	19.4	17.2	64	6	994	.7	1.6
31	4	341	14.8	17.1	65	6	127	1.5	1.4
32	5	253	10.8	16.8	66	7	731	.0	.0
33	2	264	15.5	16.6	67	8	004	.0	.0
34	5	291	22.8	16.5	68	9	008	.0	.0

SOURCE: AUDITED FINANCIAL STATEMENTS CODED TO NACUBO STANDARDS
CALCULATION: (CF # 6 ÷ CF # 24) x 100

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TABLE 106
RATIO OF ENDOWMENT INCOME APPLIED CONTRIBUTION TO TOTAL EDUCATIONAL & GENERAL EXPENDITURES
CPEC, AICCU INDEPENDENT COLLEGES & UNIVERSITIES

RANK	GRP	ID	1974	1975	RANK	GRP	ID	1974	1975
1	8	004	58.4	57.5	35	5	183	.4	.3
2	8	256	51.3	47.1	36	2	264	.7	.3
3	3	238	17.2	17.5	37	4	258	.2	.2
4	1	131	17.8	16.6	38	4	133	.1	.2
5	3	173	18.1	16.3	39	2	218	.0	.0
6	3	174	19.0	15.6	40	4	117	.0	.0
7	3	170	17.3	15.5	41	8	121	.0	.0
8	1	169	8.8	11.2	42	6	127	.0	.0
9	1	305	10.4	10.2	43	2	158	.0	.0
10	3	342	5.4	6.9	44	6	160	.0	.0
11	3	171	5.6	5.7	45	4	164	.0	.0
12	3	322	5.6	4.2	46	6	177	.0	.0
13	3	249	2.7	2.6	47	4	220	.0	.0
14	4	302	1.9	2.2	48	6	230	.0	.0
15	2	649	2.2	2.0	49	5	252	.0	.0
16	6	948	1.7	1.9	50	6	278	.0	.0
17	2	326	1.8	1.9	51	5	291	.0	.0
18	1	328	2.3	1.8	52	5	293	.0	.0
19	4	122	1.9	1.8	53	7	484	.0	.0
20	5	236	2.5	1.7	54	8	490	.0	.0
21	5	196	2.3	1.7	55	7	731	.0	.0
22	5	125	1.8	1.5	56	6	994	.0	.0
23	3	172	2.5	1.4	57	6	001	.0	.0
24	2	325	1.3	1.2	58	7	002	.0	.0
25	2	329	.9	1.1	59	8	003	.0	.0
26	6	205	1.6	1.0	60	7	005	.0	.0
27	4	243	1.9	1.0	61	8	006	.0	.0
28	4	341	1.0	1.0	62	8	007	.0	.0
29	5	253	.8	.8	63	9	008	.0	.0
30	5	213	.0	.8	64	9	009	.0	.0
31	6	255	.5	.6	65	8	818	.0	.0
32	4	262	.9	.5	66	6	309	.0	.0
33	4	216	.5	.4	67	7	831	.0	.0
34	2	395	.5	.4	68	8	996	.0	.0

SOURCE: AUDITED FINANCIAL STATEMENTS CODED TO NACUBO STANDARDS
CALCULATION: (CF # 7 ÷ CF # 24) x 100

TABLE 107
RATIO OF DEPARTMENTAL SALES & SERVICES PLUS ALL OTHER REVENUES CONTRIBUTION TO TOTAL EDUCATIONAL & GENERAL EXPENDITURES
CPEC, AICCU INDEPENDENT COLLEGES & UNIVERSITIES

RANK	GRP	ID	1974	1975	RANK	GRP	ID	1974	1975
1	6	160	80.3	87.2	35	2	649	3.2	2.8
2	6	177	85.3	42.2	36	4	262	2.2	2.8
3	8	007	27.4	37.5	37	3	170	2.5	2.6
4	6	309	34.6	31.4	38	5	125	2.3	2.5
5	8	490	45.0	29.0	39	4	133	2.0	2.4
6	6	230	18.3	20.8	40	7	002	5.6	2.4
7	3	249	16.7	16.5	41	4	302	1.9	2.3
8	6	278	2.8	16.3	42	6	994	1.4	2.3
9	7	005	5.9	14.3	43	2	326	4.1	2.3
10	2	329	10.5	13.4	44	1	131	2.2	2.2
11	1	305	11.9	13.1	45	3	172	1.0	2.2
12	1	328	13.7	12.5	46	5	253	5.6	2.1
13	3	238	7.5	7.5	47	5	291	2.2	2.0
14	4	117	5.2	6.2	48	4	164	2.1	2.0
15	9	009	6.3	5.6	49	5	252	5.3	1.8
16	5	293	7.4	5.4	50	6	127	1.4	1.7
17	1	169	2.6	5.3	51	2	158	.5	1.7
18	6	255	5.1	4.8	52	8	121	2.2	1.6
19	5	213	6.2	4.2	53	8	004	39.1	1.6
20	3	342	4.6	4.2	54	5	183	1.6	1.4
21	8	006	.0	4.0	55	4	243	1.9	1.3
22	5	236	3.4	3.9	56	2	325	1.6	1.3
23	4	341	3.3	3.6	57	4	122	.7	1.3
24	9	008	5.3	3.4	58	7	484	.3	1.3
25	6	205	1.4	3.4	59	4	220	4.3	1.2
26	4	258	3.1	3.4	60	6	948	1.4	1.0
27	3	322	1.8	3.3	61	5	196	1.0	.9
28	8	003	3.8	3.1	62	2	395	1.1	.7
29	6	001	7.7	3.1	63	2	218	.0	.0
30	8	256	2.2	3.1	64	7	731	.0	.0
31	2	264	5.7	3.1	65	7	831	.3	.0
32	4	216	3.3	3.1	66	8	996	.0	.0
33	3	173	3.2	3.0	67	3	174	.3	-.2
34	8	818	2.0	2.8	68	3	171	1.9	-.8

SOURCE: AUDITED FINANCIAL STATEMENTS CODED TO NACUBO STANDARDS
CALCULATION: ((CF # 8 + 10) ÷ CF # 24) x 100

TABLE 108

RATIO OF CONTRIBUTED SERVICES CONTRIBUTION TO TOTAL EDUCATIONAL & GENERAL EXPENDITURES CPEC. AICCU INDEPENDENT COLLEGES & UNIVERSITIES

RANK	GRP	ID	1974	1975	RANK	GRP	ID	1974	1975
1	8	004	.0	38.0	35	5	252	.0	.0
2	5	183	21.8	20.2	36	6	255	.0	.0
3	4	243	17.5	15.4	37	8	256	.0	.0
4	5	196	14.1	13.1	38	4	258	.0	.0
5	4	302	7.0	7.7	39	4	262	.0	.0
6	2	326	2.1	1.8	40	2	264	.0	.0
7	2	395	1.6	1.0	41	6	278	.0	.0
8	5	253	1.1	.7	42	5	291	.0	.0
9	4	117	.0	.0	43	5	293	.0	.0
10	8	121	.0	.0	44	1	305	.0	.0
11	4	122	.0	.0	45	3	322	.0	.0
12	5	125	.0	.0	46	2	325	.0	.0
13	6	127	.0	.0	47	1	328	.0	.0
14	1	131	.0	.0	48	2	329	.0	.0
15	4	133	.0	.0	49	4	341	.0	.0
16	2	158	.0	.0	50	3	342	.0	.0
17	6	160	.0	.0	51	6	948	.0	.0
18	4	164	.0	.0	52	7	484	.0	.0
19	1	169	.0	.0	53	8	490	.0	.0
20	3	170	.0	.0	54	7	731	.0	.0
21	3	171	.0	.0	55	6	994	.0	.0
22	3	172	.0	.0	56	6	001	.0	.0
23	3	173	.0	.0	57	7	002	.0	.0
24	3	174	.0	.0	58	8	003	.0	.0
25	6	177	.0	.0	59	7	005	.0	.0
26	6	205	.0	.0	60	8	006	.0	.0
27	5	213	.0	.0	61	8	007	.0	.0
28	4	216	.0	.0	62	9	008	.0	.0
29	2	218	.0	.0	63	9	009	.0	.0
30	4	220	.0	.0	64	8	819	.0	.0
31	6	230	.0	.0	65	6	309	.0	.0
32	5	236	.0	.0	66	7	831	.0	.0
33	3	238	.0	.0	67	2	649	.0	.0
34	3	249	.0	.0	68	8	996	.0	.0

SOURCE: AUDITED FINANCIAL STATEMENTS CODED TO NACUBO STANDARDS
CALCULATION: (CF # 9 ÷ CF # 24) x 100

TABLE 109

RATIO OF OTHER REVENUES CONTRIBUTION TO TOTAL EDUCATIONAL & GENERAL EXPENDITURES CPEC. AICCU INDEPENDENT COLLEGES & UNIVERSITIES

RANK	GRP	ID	1974	1975	RANK	GRP	ID	1974	1975
1	8	007	29.4	37.5	35	4	258	2.0	2.1
2	6	177	85.3	36.3	36	4	164	2.1	2.0
3	8	490	45.0	29.0	37	4	341	1.7	1.9
4	3	249	16.4	16.3	38	9	009	2.7	1.9
5	6	278	.7	14.3	39	5	252	5.3	1.8
6	7	005	5.9	14.3	40	6	127	1.4	1.7
7	2	329	6.8	9.8	41	2	158	.5	1.7
8	1	305	6.9	7.9	42	8	121	2.2	1.6
9	4	117	5.2	6.2	43	5	253	4.9	1.6
10	3	342	4.6	4.2	44	2	649	2.1	1.6
11	8	006	.0	4.0	45	8	004	.6	1.6
12	5	236	3.4	3.9	46	4	133	1.4	1.4
13	6	230	.1	3.7	47	5	183	1.6	1.4
14	6	255	3.0	3.5	48	4	243	1.9	1.3
15	9	008	5.3	3.4	49	2	325	1.6	1.3
16	1	328	3.1	3.4	50	7	484	.3	1.3
17	6	205	1.4	3.4	51	2	326	3.0	1.2
18	8	003	3.8	3.1	52	4	122	.6	1.2
19	6	001	7.7	3.1	53	4	220	4.3	1.2
20	8	256	2.2	3.1	54	5	213	2.7	1.1
21	3	322	1.5	3.0	55	6	948	1.4	1.0
22	8	819	2.0	2.8	56	5	291	1.1	1.0
23	4	262	2.2	2.8	57	6	994	.9	.9
24	3	238	3.1	2.7	58	5	196	1.0	.9
25	6	160	1.6	2.7	59	2	395	1.1	.7
26	3	170	2.5	2.6	60	2	264	1.0	.6
27	4	216	3.1	2.5	61	6	309	.6	.3
28	5	125	2.2	2.5	62	2	218	.0	.0
29	3	173	3.0	2.4	63	4	302	.0	.0
30	7	002	5.6	2.4	64	7	731	.0	.0
31	5	293	2.7	2.3	65	7	831	.3	.0
32	1	169	1.4	2.2	66	8	996	.0	.0
33	1	131	2.2	2.2	67	3	174	.3	-.2
34	3	172	1.0	2.2	68	3	171	1.9	-1.4

SOURCE: AUDITED FINANCIAL STATEMENTS CODED TO NACUBO STANDARDS
CALCULATION: (CF # 10 ÷ CF # 24) x 100

TABLE 110
RATIO OF TOTAL EDUCATIONAL & GENERAL REVENUES CONTRIBUTION TO TOTAL EDUCATIONAL & GENERAL EXPENDITURES
CPEC. AICCU INDEPENDENT COLLEGES & UNIVERSITIES

RANK	GRP	ID	1974	1975	RANK	GRP	ID	1974	1975
1	9	008	168.4	162.1	35	4	133	105.1	100.5
2	8	490	148.7	148.8	36	6	001	115.4	100.0
3	8	007	106.9	131.3	37	8	996	150.0	100.0
4	6	230	107.4	131.0	38	3	249	99.9	99.9
5	6	295	119.1	114.1	39	2	264	97.0	99.7
6	2	329	106.5	113.7	40	8	003	91.2	99.6
7	7	434	105.7	113.0	41	6	255	117.8	98.9
8	9	009	110.7	108.0	42	6	278	71.5	98.7
9	8	006	107.7	108.0	43	4	341	97.0	97.3
10	2	649	109.2	107.7	44	4	164	98.6	97.0
11	7	002	139.7	107.1	45	5	183	100.3	96.8
12	3	342	107.4	106.8	46	5	213	86.4	96.2
13	1	305	102.2	106.7	47	2	325	103.3	96.2
14	6	994	111.6	106.3	48	8	256	97.7	95.6
15	7	831	94.8	105.7	49	5	125	95.6	95.6
16	5	176	103.3	105.5	50	3	173	99.0	94.9
17	2	326	103.7	105.5	51	5	293	99.5	94.1
18	7	731	110.5	105.2	52	3	238	95.4	92.3
19	6	948	102.0	105.2	53	4	302	89.8	92.2
20	3	172	128.2	104.9	54	3	322	93.5	91.7
21	6	140	96.4	104.5	55	2	158	76.4	91.6
22	6	127	104.6	104.1	56	5	236	93.3	90.6
23	4	117	102.9	103.6	57	4	262	82.5	90.3
24	4	258	107.5	102.7	58	3	174	96.7	88.8
25	8	004	103.7	102.6	59	6	309	89.9	87.7
26	3	170	101.7	102.4	60	8	121	90.4	86.8
27	2	218	101.1	102.1	61	4	216	98.4	86.2
28	3	171	100.9	101.8	62	4	220	98.3	86.0
29	1	328	100.9	101.7	63	6	177	128.2	85.9
30	4	122	109.2	101.5	64	5	291	84.5	85.4
31	4	243	97.8	101.2	65	1	169	74.7	77.4
32	1	131	103.7	101.2	66	3	313	101.3	77.1
33	5	253	104.1	100.8	67	7	065	111.8	71.4
34	2	395	100.3	100.7	68	5	232	90.7	70.6

SOURCE: AUDITED FINANCIAL STATEMENTS CODED TO NACUBO STANDARDS
CALCULATION: (CF # 11 ÷ CF # 24) x 100

CHART 1
POSITION, PROGRESS PLOT OF TOTAL CURRENT FUND
REVENUES AND EXPENDITURES 1974 TO 1975
CPEC, AICCU GROUPS 1 AND 2

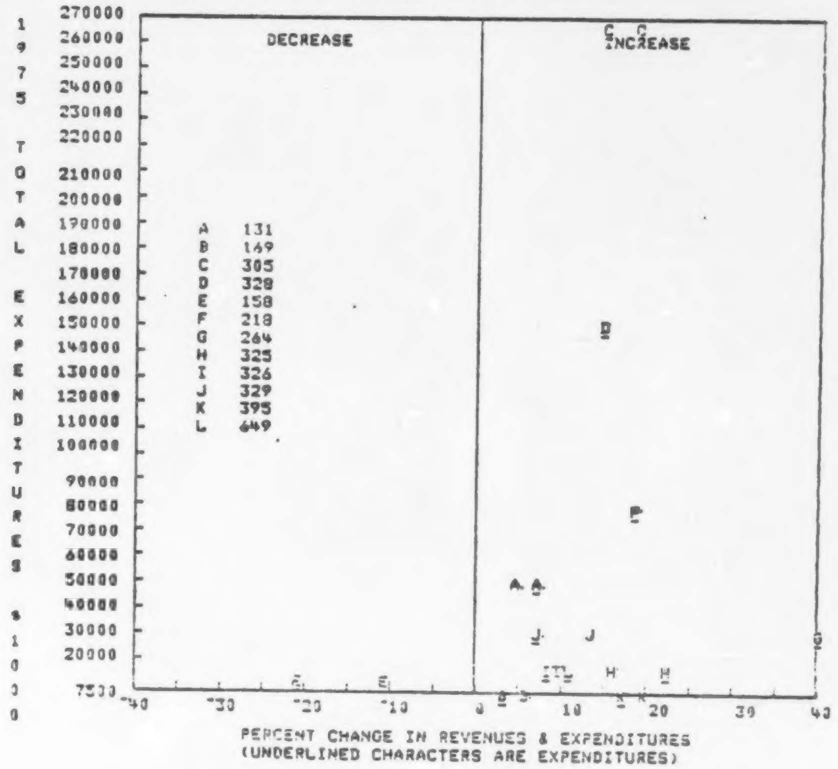

CHART 2
POSITION, PROGRESS PLOT OF TOTAL CURRENT FUND
REVENUES AND EXPENDITURES 1974 TO 1975
CPEC, AICCU GROUP 3

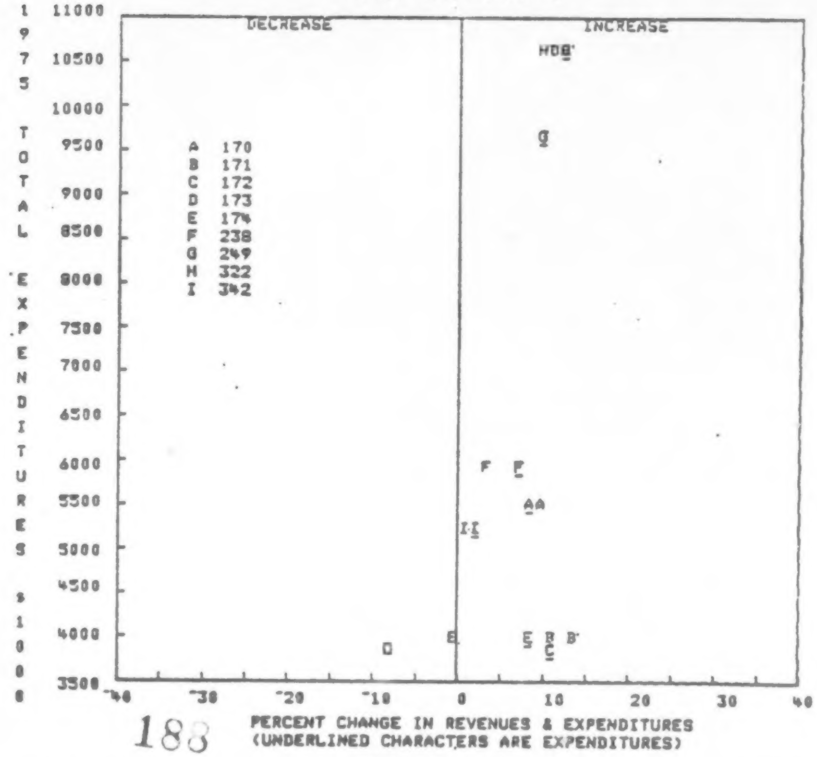

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CHART 3
POSITION, PROGRESS PLOT OF TOTAL CURRENT FUND REVENUES AND EXPENDITURES 1974 TO 1975
CPEC, AICCU GROUP 4

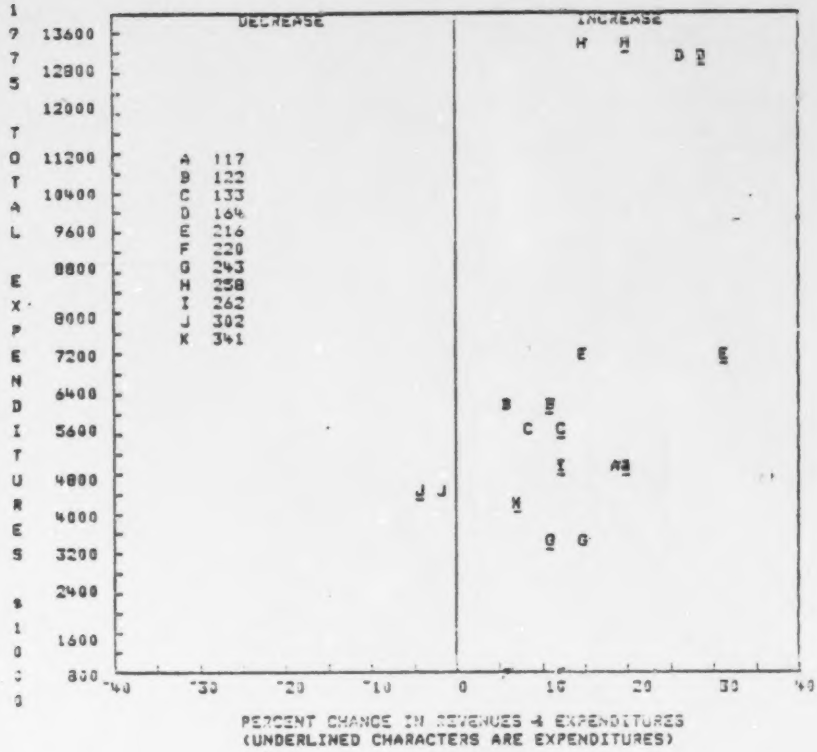

CHART 4
POSITION, PROGRESS PLOT OF TOTAL CURRENT FUND REVENUES AND EXPENDITURES 1974 TO 1975
CPEC, AICCU GROUP 5

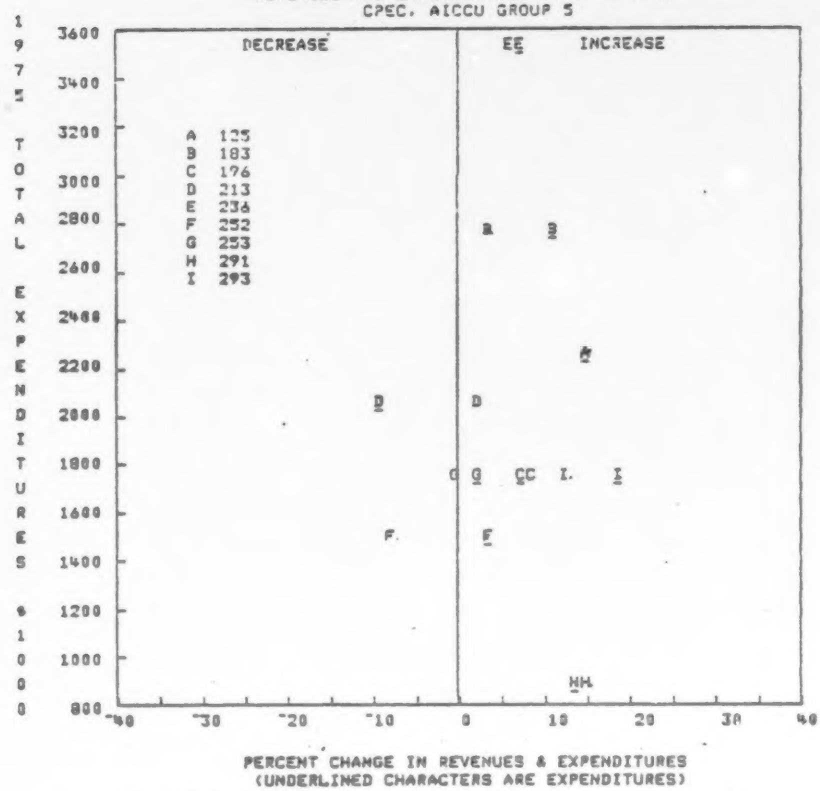

CHART 5
POSITION, PROGRESS PLOT OF TOTAL CURRENT FUND REVENUES AND EXPENDITURES 1974 TO 1975
CPEC, 8 AICCU GROUP 6

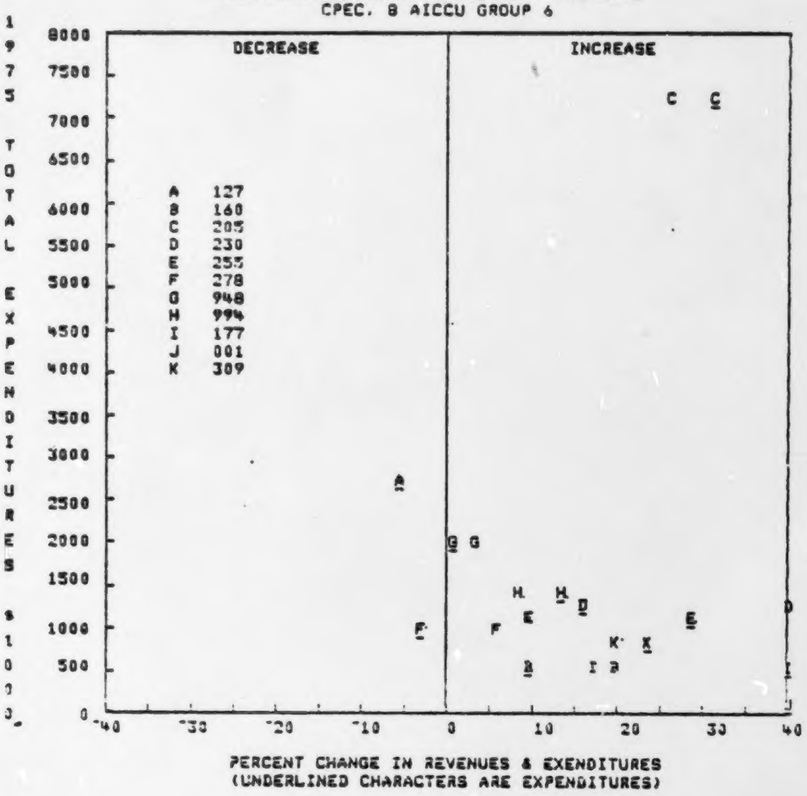

CHART 6
POSITION, PROGRESS PLOT OF TOTAL CURRENT FUND REVENUES AND EXPENDITURES 1974 TO 1975
CPEC, GROUP 7

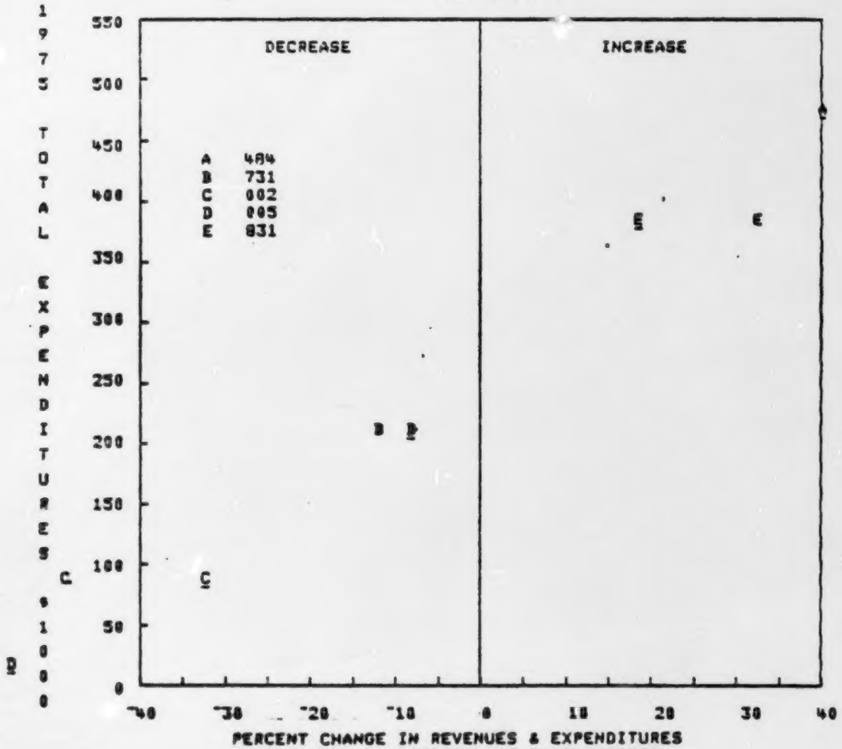

CHART 7
POSITION, PROGRESS PLOT OF TOTAL CURRENT FUND
REVENUES AND EXPENDITURES 1974 TO 1975
CPEC, GROUPS 8 AND 9

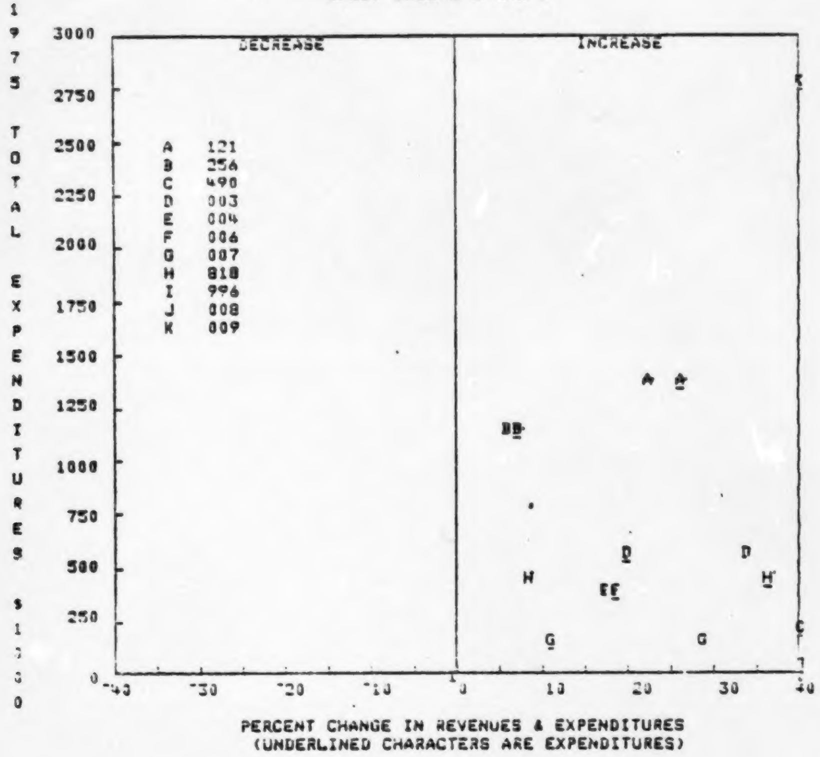

CHART 8
POSITION, PROGRESS PLOT OF FULL-TIME EQUIVALENT
STUDENT ENROLLMENT 1974 TO 1975
CPEC, AICCU GROUPS 1 AND 2

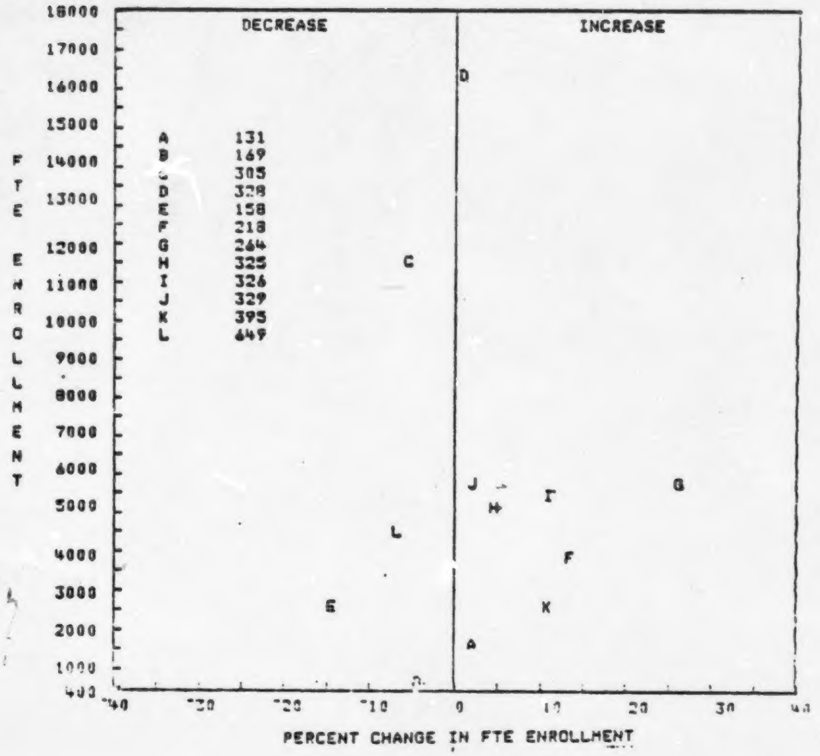

CHART 9
POSITION, PROGRESS PLOT OF FULL-TIME EQUIVALENT
STUDENT ENROLLMENT 1974 TO 1975
CPEC, AICCU GROUP 3

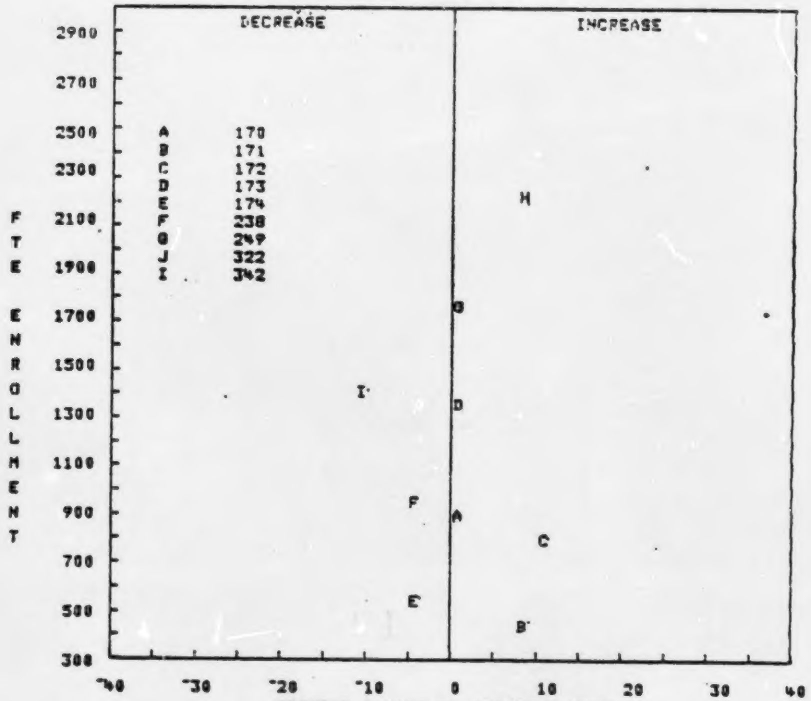

CHART 10
POSITION, PROGRESS PLOT OF FULL-TIME EQUIVALENT
STUDENT ENROLLMENT 1974 TO 1975
CPEC, AICCU GROUP 4

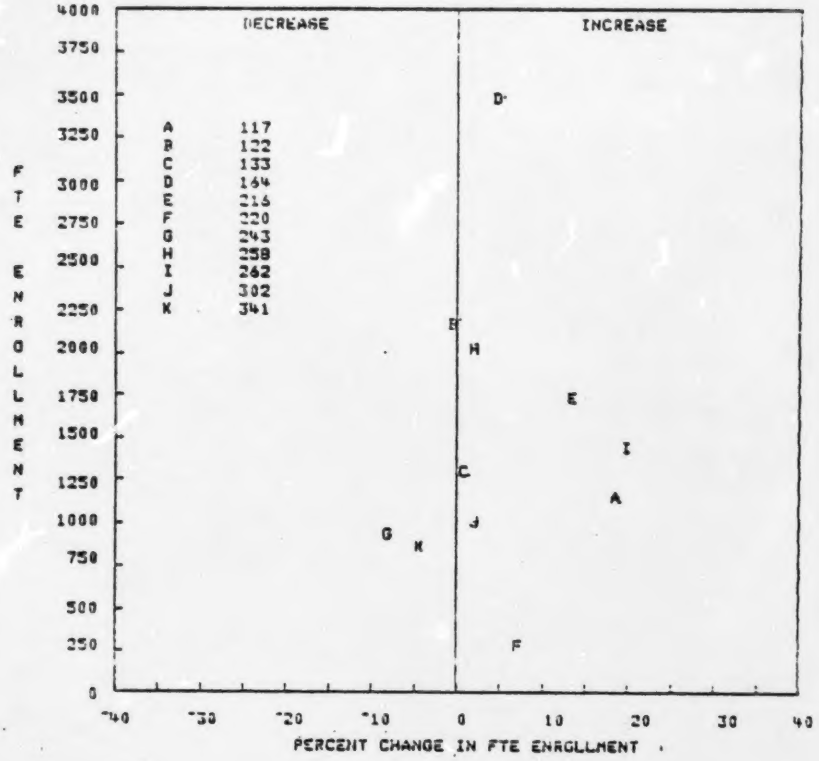

CHART 11
POSITION, PROGRESS PLOT OF FULL-TIME EQUIVALENT
STUDENT ENROLLMENT 1974 TO 1975
CPEC, AICCU GROUP 5

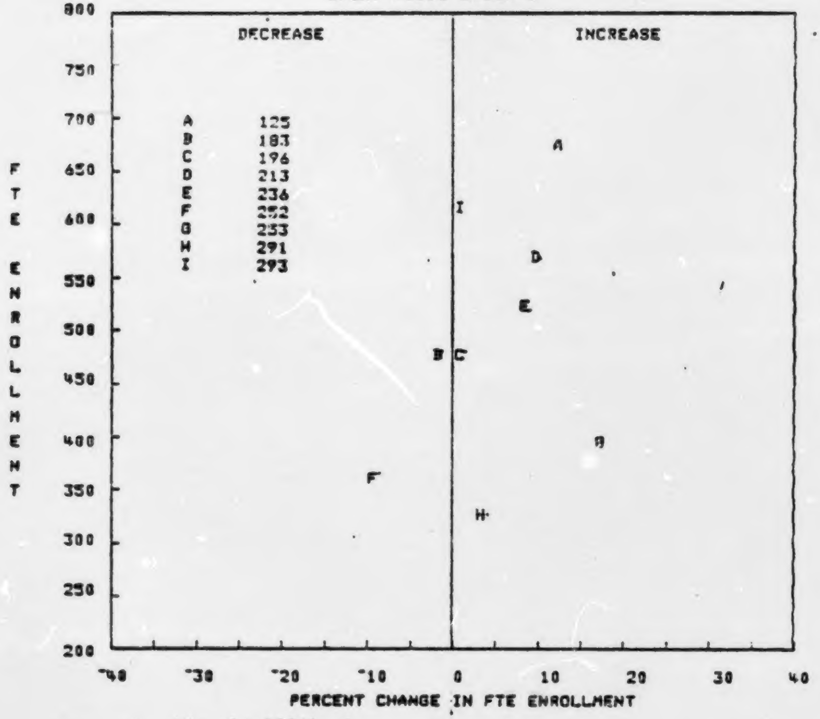

CHART 12
POSITION, PROGRESS PLOT OF FULL-TIME EQUIVALENT
STUDENT ENROLLMENT 1974 TO 1975
CPEC, 8 AICCU GROUP 6

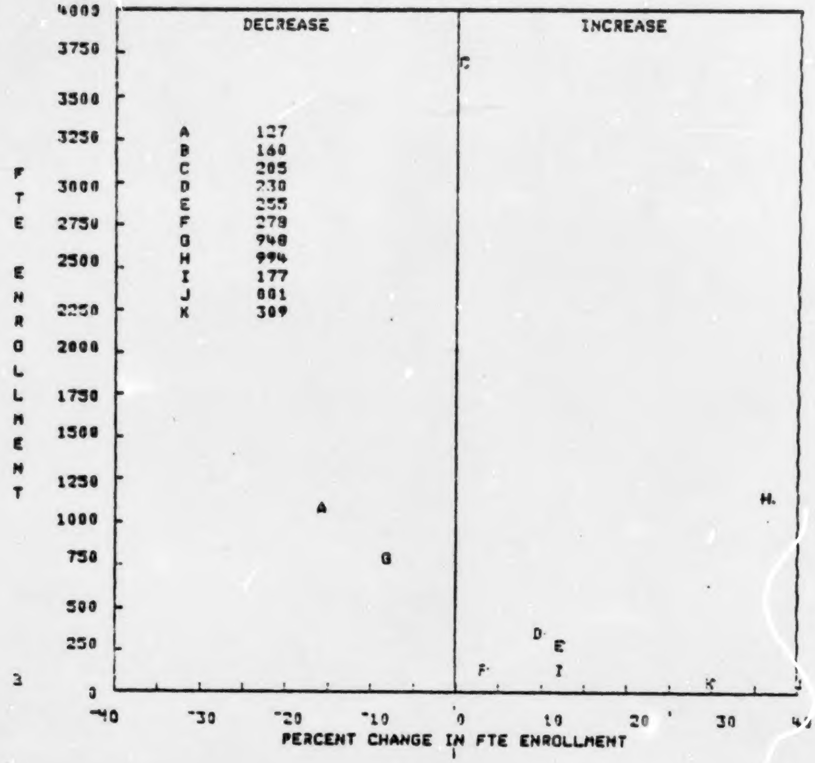

CHART 13
POSITION, PROGRESS PLOT OF FULL-TIME EQUIVALENT
STUDENT ENROLLMENT 1974 TO 1975
CPEC, GROUP 7

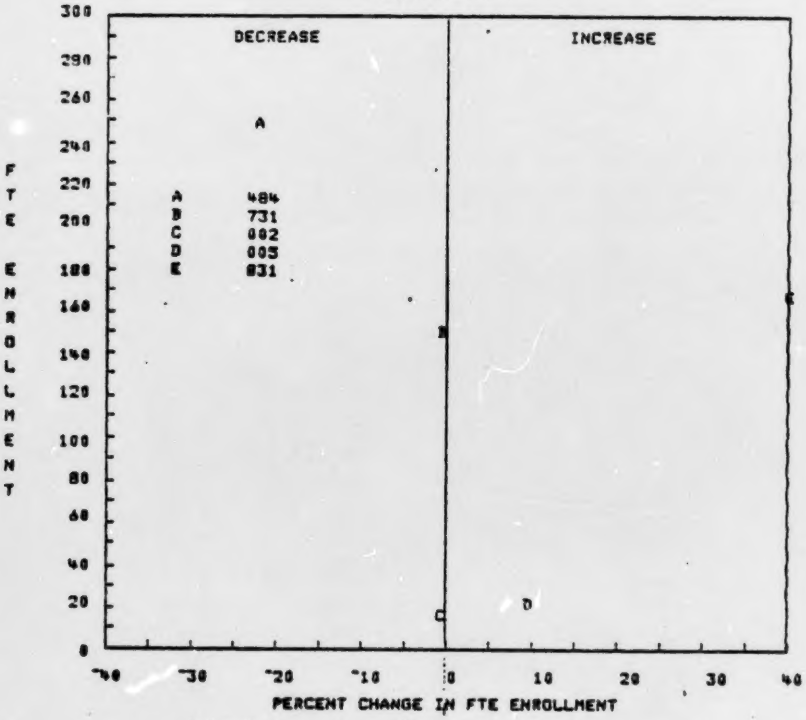

CHART 14
POSITION, PROGRESS PLOT OF FULL-TIME EQUIVALENT
STUDENT ENROLLMENT 1974 TO 1975
CPEC, GROUPS 8 AND 9